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Office of Inspector General  
640 City Hall

Synopsis of OIG Final Report #111413-110 (DPW)

Hon. President and Members of the City Council  
400 City Hall

07/19/2011

Attached please find the Office of the Inspector General's (OIG) Public Synopsis of our Final Report of Investigation relating to a Department of Public Works (hereinafter "DPW") employee concerning allegations of payroll fraud involving unauthorized overtime and compensatory leave accrual.

The OIG investigation began with information provided from DPW staff and management who discovered initial discrepancies. Investigation involved conducting several interviews and considerable document and policy review. In addition to making findings of fact regarding the employee's conduct and the loss to the City of \$54,892.53, the OIG has made several policy recommendations intended to strengthen policy, increase efficiency and provide better audit trails.

We are very appreciative of the assistance provided by the DPW during the course of the investigation. The OIG remains committed to providing independent investigations that help provide increased transparency of government, a solid foundation for meaningful policy review, and a platform for staff accountability.

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- To obtain a printed copy, please call or write:

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100 N. Holliday Street  
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## OFFICE OF THE INSPECTOR GENERAL BALTIMORE CITY

100 N. Holliday Street, Room 640  
BALTIMORE, MD 21202



### PUBLIC SYNOPSIS

#### DPW employee engaged in over \$55,000 in fraudulent payroll activity

#### ISSUE

A Department of Public Works (hereinafter “DPW”) Administrative Officer entered and signed off on compensatory and overtime hours for herself which resulted in significant acquisition of compensatory leave credits (which were used) and overtime disbursements totaling over \$54,000 dollars.<sup>1</sup>

#### INTRODUCTION/SUMMARY

On 04/11/2011, DPW Human Resources Executive (hereinafter “DPW Human Resources Executive”) notified the Office of Inspector General (hereinafter “OIG”) that they had received information concerning a DPW employee’s improper receipt of overtime hours.

The DPW Human Resources Executive indicated that the DPW Environmental Services Division Chief (hereinafter “Division Chief”) contacted her earlier that day about this issue. The Division Chief advised the DPW Human Resources Executive that one of his employees, the Office Supervisor (hereinafter “Office Supervisor”), provided him the 04/01/2011 Central Payroll Leave/Overtime List Report which reflected that 49% of the Administrative Officer (hereinafter “Administrative Officer”) total pay for the current fiscal year was from overtime hours.<sup>2</sup> Further, the Division Chief advised the DPW Human Resources Executive that he had not approved that amount of overtime and was concerned that the Administrative Officer may have fraudulently entered and signed off on these overtime hours and had been compensated for overtime hours she had not worked.

Based upon the information received, the OIG initiated an investigation on 04/12/2011 to determine the facts, circumstances, and extent of the Administrative Officer’s overtime entries/payments.

OIG interviews and document/record reviews indicate that the Administrative Officer started entering questionable compensatory leave in the E-Time system (the system used to record compensatory leave, overtime, vacation leave, sick leave, regular work hours, etc.) in the beginning of 2007. Subsequently, it appears the Administrative Officer likely began padding overtime hours in September 2008 by improperly entering extra overtime hours to some of her legitimate overtime hours that she had worked.<sup>3</sup> Finally, in early 2010, the Administrative

1 This figure represents compensatory leave and overtime hours received for which there was no documented supervisory approval.

2 The Central Payroll Leave/Overtime Report reflected leave and percentage of overtime starting from the current fiscal year – July 1, 2010.

3 The Administrative Officer typically worked some overtime hours in the fall time period when she was responsible for preparing the following fiscal year’s budget.

Officer started to enter significant amounts of overtime hours by historically editing past pay periods, which indicates the Administrative Officer was attempting to conceal the overtime hours she was entering the Administrative Officer's overtime hours (that were historically edited) were discovered by the Office Supervisor in late February of 2011. For several weeks, the Office Supervisor researched the Administrative Officer's overtime entries and eventually escalated her concern regarding the Administrative Officer's activities to the Division Chief (as noted previously).

As of the writing of this report, DPW Human Resources indicated that the Administrative Officer has been terminated and her access to City systems, equipment, and facilities has been disabled.

The purpose of the background information provided below is to equip the reader with a basic knowledge of the processes, procedures, and policies relating to compensatory leave and overtime pay management and will allow the reader to better understand the scheme that the Administrative Officer employed to fraudulently acquire compensatory leave and overtime pay.

## **BACKGROUND**

### Pay Periods/Attendance Records

City employees are paid on a bi-weekly basis and pay periods begin on Saturdays and end on the Friday of the second week following. Issues involving the payroll and leave process are set forth in the Baltimore City Administrative Manual Policy (hereinafter referred to as "AM"). According to AM 205-10, all City agencies are required to keep a detailed record of each employee's attendance and must install "a positive time keeping system." Employees are required to complete leave slips for any type of leave that is used (i.e., compensatory, vacation, sick). Further, AM 205-10 also indicates that a Payroll Attendance Report should be reviewed and approved by an individual who has reasonable knowledge of attendance, absence, overtime, etc., and the agency/bureau head must certify the Payroll Attendance Report to the Bureau of Payroll and Disbursements.

Although specific record/time keeping processes vary among agencies, each must maintain records of an employee's work attendance and overtime accruals. These records are used by agency human resources administrators and other personnel to enter this information into the City's E-Time system application.

### E-Time/Human Resources Information System (HRIS)

Baltimore City's computer-based time keeping system is referred to as E-Time. The E-Time system is the system used to record all payroll data, including compensatory leave, overtime, vacation leave, sick leave, regular work hours, etc. The E-Time system is designed with different tiers of authority and duty.

Initial input of time data is completed by agency-level human resources staff commonly referred to as the "preparer." That information is then approved by a higher level agency staffer referred to as an "administrator." When an administrator signs off on E-Time record entries for a pay period (which is typically the Monday following the end of the two-week pay period), the E-

Time system prohibits any changes to that pay period (which would be disbursed the Friday following the end of the pay period). However, some administrators do have the ability to make historical edits to that pay period and those edits will be applied to the following pay period.

The E-Time system ultimately interfaces with the HRIS, and payroll personnel from the Finance Department prepare employees' bi-weekly payroll information and send it to the third-party vendor Automatic Data Processing (ADP) to manage payroll and disburse employees' bi-weekly paychecks.

### Overtime Accruals

Depending upon an employee's position and pay classification with the City, employees can receive compensatory leave and/or overtime hour pay for extra hours worked beyond an employee's regular work day hours. Certain employee classifications, including that held by the Administrative Officer, have the option to choose either compensatory leave or overtime pay as compensation for extra hours worked.

Compensation for overtime is earned after a minimum of one hour of overtime work (accrued in six minute increments). Overtime pay is typically paid at a rate of 1.5 times the employee's hourly pay rate. However, if a non-exempt employee works overtime for six consecutive days, the employee will be compensated at two times his/her hourly pay rate on the seventh consecutive day worked.

### Compensatory Time Accrual

The Administrative Manual policy titled Compensatory Time and designated as AM-202.1 outlines the relevant accrual rates. Employees in the Administrative Officer's classification are eligible to earn compensatory time at a rate of 1.5 times the period worked in 30 minute increments.

## **INVESTIGATION**

### **Document/Report Examination**

In the course of the investigation, the OIG obtained and reviewed the following documents and/or reports:

- 1) E-Time – the Administrative Officer's Time Detail Statements from 1/01/2005 through 4/12/2011
- 2) E-Time – Timecard Audit Trail for the Administrative Officer's E-Time entries/historical edits from 1/01/2007 through the 4/12/2011
- 3) E-Time – Rule Analysis for the Administrative Officer's entries/historical edits to E-Time – 1/01/2007 through 4/12/2011
- 4) DPW Advance Overtime Authorization Forms – 1/01/2007 through 4/12/2011
- 5) Central Payroll's Leave/Overtime List Reports from 1/01/2009 to 4/12/2011
- 6) DPW/Environmental Services' CitiStat Reports from 1/01/2007 to 4/12/2011

- 7) the Administrative Officer's HRIS pay rate information from 5/2006 to the present
- 8) the Administrative Officer's email records
- 9) the Administrative Officer's laptop and desktop hard drives
- 10) City's Administrative Manual (policies and procedures relating to payroll, overtime, compensatory time, etc.)

The OIG's investigation determined that a total of **\$54,892.53** worth of compensatory leave taken and overtime pay (\$9,132.67 compensatory leave and \$45,759.97 overtime pay) is unable to be accounted for after a review of Advance Overtime Authorization Forms.

The Administrative Officer possessed E-Time privileges as a "preparer" and "administrator" which afforded her the ability to enter and sign off on her compensatory time and overtime. With these privileges, no supervisory review was required prior to the compensatory leave and overtime being submitted to Payroll for disbursement (via the HRIS system). Additionally, the following observations were made concerning the Administrative Officer's fraudulent activities:

#### Compensatory Leave

Based upon a review of the Administrative Officer's Timecard Audit Trail Reports dating back to 2005 (E-Time system was adopted in 2005), the Administrative Officer began entering and signing off on time/leave without approval in or around January 2007. For the time period 01/01/2007 to 04/12/2011, the OIG determined the following with respect to the Administrative Officer's compensatory leave:

- 1) The Administrative Officer began entering compensatory time that is not supported with approvals in January 2007 (30 to 45 minute increments for most work days).<sup>4</sup> (Exhibit #1)
- 2) 267.5 hours were identified that were not supported by Advance Overtime Authorization Forms signed by a supervisor. (Exhibit #2)<sup>5</sup>
  - 27:25 of these hours were entered by historical edit.
- 3) When the 267.5 hours of compensatory leave entered is computed at a rate of 1.5 times (267.5 \* 1.5), the actual accrued leave is 401:15 hours.
- 4) 409:08 hours of compensatory leave was actually taken. 392:08 hours of these hours were not approved<sup>6</sup>
- 5) The Administrative Officer's use of paid compensatory leave between 01/01/2007 and 04/12/2011 amounts to \$9,132.67. This figure does not include the 17 hours of approved compensatory leave.<sup>7</sup> (Exhibit #3)

#### Overtime Compensation

4 There were 17 hours that were supported by Overtime Advance Authorization Forms signed by a supervisor. (Exhibit #3)

5 This exhibit is a representative sample of compensatory leave entries. The full Timecard Audit Trail report for the period of 01/01/2007 – 04/12/2011, which totals 498 pages, was deemed excessive for the purposes of this report. The full report remains available in the OIG for review if needed.

6 The 7:53 hours difference between compensatory leave used (409:08) and compensatory leave accrued (401:15) accounts for compensatory leave the Administrative Officer earned prior to the time period of the OIG's review ( 01/01/2007 – 04/12/2011).

7 This amount was calculated based on the Administrative Officer's pay rate at the time the compensatory leave was taken.

Based upon a review of the time period 01/01/2007 to 04/12/2011, the OIG determined that the Administrative Officer began padding overtime hours in September 2008 by improperly entering extra overtime hours. For the time period 01/01/2007 to 04/12/2011, the OIG determined the following with respect to the Administrative Officer's compensatory leave:

- 1) In January 2010, the Administrative Officer began making historical edit entries for all of her overtime hours. Through the use of the historical edits, the Administrative Officer created a situation that resulted in the additional hours not being subject to the usual control and review measures. (Exhibit #4)
- 2) The Administrative Officer's historical edits allowed her to enter and sign off on overtime hours for previous pay periods and pay for these overtime hours were applied to the following pay period.
- 3) \$45,759.87 of overtime pay (995.33 hours) was disbursed and received for which no Overtime Advance Authorizations Forms signed by a supervisor were able to be located. (Exhibit #5)<sup>8</sup>
  - a. \$30,599.83 of this amount was overtime pay disbursed and received from overtime hours that were historically edited and entered/signed off on during this period.
  - b. There was a discrepancy on the Administrative Officer's overtime hours between Time Detail Statements and the CitiStat Report. The Administrative Officer's 2011 Time Detail Statements summary reflected 184:30 hours of overtime whereas all the 2011 CitiStat Reports reflected 0 overtime hours for administration employees in the DPW Environmental Services Division (the Administrative Officer's area). (Exhibit #6) The 2008, 2009, and 2010 CitiStat Report reflected some overtime hours for administration employees but not nearly the amounts that the Administrative Officer's Time Detail Statements reflected.
- 4) The 04/01/2011 Central Payroll Leave/Overtime List Report (the report that reflects the Administrative Officer's most recent pay period) reflected that 49% of the Administrative Officer's total pay for the current fiscal year was from overtime hours. These reports accurately reflect the Administrative Officer's overtime hourly pay because it was generated from the HRIS system which administers the City payroll process. (Exhibit #7)
- 5) Environmental Services Administration personnel (Office Supervisor, Office Clerk, and Administrative Officer) were responsible for collecting and recording the attendance sheets for DPW Environmental Services employees but did not maintain attendance sheets for themselves. Administration personnel recorded their own attendance directly into E-Time. Therefore, there is no documented record of attendance for the Office Supervisor, Office Clerk, and Administrative Officer.

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<sup>8</sup> This exhibit is a representative sample of overtime hours. The full Timecard Audit Trail report for the period of 01/01/2007 – 04/12/2011, which totals 498 pages, was deemed excessive for the purposes of this report. The full report remains available in the OIG for review if needed.

## **FINDINGS AND VIOLATIONS**

### **Findings**

- 1) The Administrative Officer improperly entered and signed off on a total of **\$54,892.53** worth of compensatory leave that was taken and overtime hours that were paid out for which no Advance Overtime Authorization Forms were signed by a supervisor.
  - a. The Administrative Officer fraudulently used 392:08 hours of compensatory leave that was improperly entered and signed off on between 01/01/2007 and 04/12/2011. This resulted in \$9,132.67 of compensatory leave taken.
  - b. The Administrative Officer was paid out for 995.33 hours of fraudulent overtime hours that were improperly entered and signed off on between 01/01/2007 and 04/12/2011. This resulted in \$45,759.87 of overtime pay that was disbursed and received for which no Advance Overtime Authorization Forms were signed by a supervisor.
  - c. \$30,599.83 of this amount was overtime pay disbursed and received from overtime hours that were historically edited and entered/signed off on during this period.
- 2) The Administrative Officer stated she improperly entered and signed off on overtime hours as a means to misappropriate overtime disbursements.
- 3) The Administrative Officer had the user access privileges of “preparer” and “administrator” within the E-Time system.
- 4) An employee with E-time “administrator” privileges has the access to edit his/her own hours and information within the E-Time system without any further review or approval required.

### **Violations**

The OIG found the following violations of the Civil Service Commission/Department of Human Resources rules (“CSC/DHR”) and Baltimore City Administrative Manual Policy stemming from its investigation:

- 1) CSC/DHR Rule 56, Section (2), Subsection (I): *“That the employee has engaged in fraud, theft, misrepresentation of work performance, misappropriation of funds, unauthorized use of City property, obstruction of an official investigation, or any other act of dishonesty.”*
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The Administrative Officer violated this rule through her actions between 01/01/2007 and 04/12/2011 to engage in the unauthorized entry of overtime and/or compensatory leave hours into the E-Time system. Further, that said hours resulted in disbursement totaling \$54,892.53. The aforementioned actions amounting to fraud, and/or theft, and/or misrepresentation of work performance, and/or misappropriation of funds, and/or or any other act of dishonesty.



- 2) CSC/DHR Rule 40, Part L: *“Employees shall conduct themselves at all times in a manner becoming a City employee and shall not bring scandal, expense, or annoyance upon the City through crime, conflict of interest, failure to pay, or other improper or notorious behavior.”*
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The Administrative Officer violated this rule through her actions between 01/01/2007 and 04/12/2011 to engage in the unauthorized entry of overtime and/or compensatory leave hours into the E-Time system. Further, that said hours resulted in disbursement totaling \$54,892.53. The aforementioned actions bringing scandal, and/or expense, and/or annoyance upon the City through crime or other improper or notorious behavior.

- 3) CSC/DHR Rule 56, Section (2), Subsection (h): *“That the employee has committed acts while on or off duty which amount to conduct unbecoming to an employee of the City.”*
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The Administrative Officer violated this rule through her actions between 01/01/2007 and 04/12/2011 to engage in the unauthorized entry of overtime and/or compensatory leave hours into the E-Time system. Further, that said hours resulted in disbursement totaling \$54,892.53. The aforementioned actions constituting conduct that is unbecoming of an employee of the City.

- 4) CSC/DHR Rule 40, Part H: *“Employees shall report their work accurately and honestly, consistent with all professional, municipal, agency, and legal requirements, without obstruction of any review, verification, or investigation of their work.”*
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The Administrative Officer violated this rule through her actions between 01/01/2007 and 04/12/2011 to engage in the unauthorized entry of overtime and/or compensatory leave hours into the E-Time system. The aforementioned actions constituting conduct that did not result in an accurate and honest reporting of work performed and/or amounted to obstruction of any review, verification, or investigation of work performed.

- 5) AM 205-2 page 3 *“Overtime work results when an employee’s immediate supervisor has approved work beyond the normal work day as determined by the representation status of the class; or, approved work performed by the employee on an unscheduled work day.”*
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The Administrative Officer violated this rule through her actions between 01/01/2007 and 04/12/2011 to engage in the unauthorized entry of overtime hours into the E-Time system. Further, the Administrative Officer did not actually work the hours required and/or failed to seek approval/authorization for the requested overtime as required. The aforementioned actions violated policy.

**FINDINGS: POLICY AND POLICY OBSERVANCE BY DPW**

The OIG is aware that there may be Department- and Agency-based operational protocols for handling various issues, including leave requests and status. Notwithstanding the degree of independence Departments and Agencies permissibly exercise, all internal policy must still comply with the established policy and procedure as set forth in the Administrative Manual, Personnel Manual, and the Rules of the Civil Service Commission, among other sources of authority.

As such, the OIG’s assessment of policy compliance focuses not on the mechanical or specific process applied; rather, on whether the outcome of the agency’s actions rose to the level required by established City policy and procedure. What follows is an assessment of the various policies identified as bearing on the facts as determined through investigation.

**Supervisory Review of Employee Overtime** – AM 205-10 (pgs.1-2 ): *“Payroll Abuse – There are a number of schemes . . . including credit for hours not worked, increasing pay entitlement, or creating ‘ghost’ employees. Supervisors need to be alert for indications of such situations.”*

*“Supervisors are responsible for assuring the accuracy of time and attendance information of individuals under their immediate supervision and should perform these duties diligently. When there are irregularities, the supervisor and the subordinate involved in the irregularity will be held accountable.”*

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AM 205-10 places supervisors on notice of various payroll schemes and also requires them to be on alert for indications of abuse. The OIG found that the Division Chief did not review this report consistently. Further, that the report accurately reflected the Administrative Officer’s rather significant percentage of overtime (and the measurable increases from one pay period to the next) may have caused the Division Chief or other member of management to uncover the scheme more quickly.

It is also noted that the particular scheme employed in this instance was designed to conceal the activity from cursory reviews and routine CitiStat reporting. An effective way supervisors can oversee and manage employees’ hours/leave is to conduct consistent and purposeful reviews of hours/leave-reporting mechanisms. Despite the efforts to conceal activity, it was noted that the Environmental Service’s bi-weekly Central Payroll Leave/Overtime Report accurately reflected the percentage of each employee’s pay for the fiscal year and accounting for overtime hours.

**Attendance Sheet Administration** – AM 204-17 (pg. 1): *“All agencies are required to keep a detailed record of each employee’s attendance on an ATTENDANCE RECORD (Form # 28-1408-5151)”* and *“an attendance record must be prepared and retained for each City employee.”*

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AM 204-17 sets forth the requirement that a detailed record of each employee’s attendance be completed and retained. This requirement represents a core element of the City’s ability to engage in verification and oversight of pay and leave accrual and applies to all employees.

The OIG determined that while most of DPW's Environmental Services employees are required to complete a daily attendance sheet, personnel in the Administrative Section do not; they submit their time and leave use directly into E-Time. The OIG believes that management within Environmental Services should ensure that all staff follow the same procedures for time and attendance recordation. The OIG recognizes that the E-Time system, properly administered, offers the ability to provide the verification and accountability support that AM 204-17 is designed to provide and may merit modification of current policy.

**Payroll Systems** – AM 205-10: *“Establishing internal controls in administering City payroll systems is a requirement of each agency/bureau head. Important control features for City agencies . . . include: Using a positive, documented system to determine presence or absence of employees; Assigning competent and trained staff as well as alternates to payroll record-keeping and reporting duties; Segregating Duties; Conducting at random intervals unannounced changes in duties of individuals assigned payroll functions; and Establishing oversight and authorization responsibilities at appropriate levels.”*

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- *Using a positive, documented system to determine presence or absence of employees:* The policy notes that attendance sheets (a positive, documented system) provide reasonable protection against errors or payroll fraud. In the case of the Administrative Officer, attendance sheets may not have necessarily protected the City against her particular fraud scheme; however, their use would have provided another system of record to identify discrepancies in the Administrative Officer's hours/leave. The OIG believes that as configured and considering the permissions in existence at the time, the E-Time system did not present a sufficiently transparent “documented” system as required.
- *Assigning competent and trained staff as well as alternates to payroll record-keeping and reporting duties; Segregating Duties; Establishing oversight and authorization responsibilities at appropriate levels:* The OIG believes that there was not an appropriate segregation of duties or oversight/authorization responsibility protocol in place at Environmental Services during the period in question. It is unclear how pervasive the model used by Environmental Services is within the broader DPW or City structure. The significant weakness in this area is the use of “administrator” access that allows for those with that level of access to enter and sign off on his/her own time/leave without any review or approval by supervisory staff.

Once time/leave is signed off on, it is transmitted to HRIS for payroll processing. This type of access privilege provided the primary mechanism for the scheme utilized by the Administrative Officer and presents no effective controls or checks on the validity and accuracy of the information submitted. No City employee should have the ability to enter and sign off on his/her own hours/leave in E-Time without approval by separate supervisory level staff.

**Sharing of Passwords** - AM 118-1: *“Privacy and Security - Users shall not disclose their passwords unless authorized by the City or disclosure is necessary to support the business of the government.”*

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The OIG determined that the Administrative Officer had provided the Office Supervisor and Office Clerk with her E-Time password in the event that she was unavailable to perform her duties. As such, the Administrative Officer’s E-Time “administrator” access was available to two additional staff members. While the OIG has no indication that any improper actions were taken by other staff, indeed quite the opposite was true, the situation still presented management with weakened controls.

Current policy requires that approval be obtained for the sharing of passwords and authorizations, presumably to ensure the ability to complete core tasks when presented with unanticipated occurrences. However, the OIG was not able to locate any documented record of the City authorizing the Administrative Officer to share her ID and password.

## **RECOMMENDATIONS**

### **Managerial/Oversight Enhancements**

- 1) *The OIG recommends that the DPW Director initiate a review of Department-wide efforts to apply verification and control measures in the area of time and attendance management.*
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Although this specific inquiry involved the Environmental Services Division, the OIG recommends that DPW initiate a Department-wide review of their verification and control efforts. The DPW currently utilizes a decentralized style system with certain facilities and/or operations conducting mostly autonomous time and attendance collection and payroll services efforts. One aspect of this style system are the inherent difficulties in ensuring that oversight and verification efforts are being conducted regularly in each location.

The OIG recommends DPW develop a comprehensive policy requiring specific oversight action be taken by specific staff on a regular basis utilizing representative samples. Further, that the staff tasked with performing these functions be required to document the efforts and report on a schedule determined effective by Department leadership. Payroll fraud will occur in any large organization. However, a systematic system of verification and accountability will result in more frequent discovery of fraud and in shorter periods of duration on average.

## **Administrative/Systems Enhancements**

- 1) *The OIG recommends that the DPW Environmental Services Division administration personnel keep attendance log sheets as support for the hours/leave they enter for themselves in E-Time.*
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It was determined that DPW Environmental Services Administration personnel collect and maintain the attendance log sheets for the entire division. However, administrative personnel do not keep attendance log sheets for their own hours. The Administration personnel enter their own hours and leave into E-Time directly. The OIG recognizes that the E-Time system, properly administered, offers the ability to provide the verification and accountability support that AM 204-17 is designed to provide and may merit modification or review of the current policy. However, until such time, current policy should be followed consistently across all levels of staff.

Administration personnel should follow the same protocols and procedures as the rest of DPW employees and should have support documentation for their attendance in the event any hours/leave ever came into question. The use of the requisite attendance log sheets are a valuable source in confirming an employee's hours or leave use, as well as the requirement of supervisory approval.

- 2) *The OIG recommends that DPW review and revise policy concerning the management of E-Time "administrator" access and permissions.*
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The OIG determined that within Environmental Services, the Administrative Officer served as the "administrator" for E-Time. Those with "administrator" privileges have the ability to create historical edits in previously closed pay cycles and to edit their own time records. To further compound the issue, it was determined that administrator log-in information had been shared among staff without the required approvals to do so.

DPW should consider strengthening their protocol and accountability in this area by creating alternatives that do not require the sharing of individual log-in information. One option may be to issue certain administration personnel separate E-Time IDs as back up E-Time "administrators." Under this system, their use of the separate "administrator" IDs would create a legitimate audit trail.

A second approach would be the development of temporary generic "administrator" identifications that could be assigned to specific staff to address short-term unanticipated events. Once the actions were taken and verified by supervisory staff, the account would be disabled, creating limited windows of access that would be easily verifiable.

- 3) *The OIG recommends that E-Time be enhanced to implement a systems control that would prevent E-Time “administrators” from editing their own time.*
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The current E-Time configuration for an “administrator” permits that individual to enter and approve time and leave use for all employees in their division/department, including their own. The OIG believes this is a current system weakness. No person should be permitted to enter and approve their own time and leave use.

The OIG recommends that the Department of Finance consider configuring the E-Time permissions to eliminate the ability of any individual to enter and approve their own time without the approval of separate supervisory staff. This preventative system control would prohibit an employee E-Time “administrator” from making improper edits/entries and would require collusion for an employee to engage in fraudulent activities similar to that seen in this matter.