



**OFFICE OF INSPECTOR GENERAL**  
*City of Albuquerque*

Ken Bramlett  
Inspector General

P.O. Box 1293, Suite 5025  
Albuquerque, New Mexico 87103  
Telephone: (505) 768-3150  
Fax: (505) 768-3158

---

**Report of Investigation and Review**

**FILE NO:** 19-0009-I

**DATE:** May 27, 2020

**SUBJECT:** Time Reporting Fraud

**STATUS:** Final

**INVESTIGATOR:** Peter Pacheco

KENNETH BRAMLETT, INSPECTOR GENERAL  
OFFICE OF THE INSPECTOR GENERAL

DocuSigned by:

*Edmund E. Perea, Esq.*

045A1FA5A6314C3

EDMUND E. PEREA, ESQ.

ACCOUNTABILITY IN GOVERNMENT OVERSIGHT COMMITTEE CHAIR

**DISTRIBUTION:**

President, City Council  
Chief Administration Officer  
City Attorney  
Accountability in Government Oversight Committee  
Environmental Health Department Director  
Human Resources Department Director  
File

## **Executive Summary**

The Office of the Inspector General (OIG) for the City of Albuquerque (COA), New Mexico conducted a thorough review of the different forms of data available to determine the time an Environmental Health Department (EHD) employee was present at work and the time being reported on the employee's timecard.

According to the initial complaint, from an anonymous COA employee, an Administrative Assistant, E1, who was the acting Executive Assistant to the Director of EHD was often electronically clocking in early on the Kronos Time and Attendance System (Kronos), but was not physically present in the office.

The scope of the investigation included reviewing policies and procedures involving reporting time worked and Virtual Private Network (VPN) access. Additionally, Kronos Timecard Audit Trail reports, video of entrances to the EHD offices and parking structure tickets for E1 were reviewed.

During the course of the investigation, the following issues were identified, to include:

1. Use of VPN access to remotely clock in early prior to entering EHD's office.
2. Use of VPN access to remotely clock out after having left EHD's office.
3. Extended breaks and lunches.
4. Former EHD Director knowingly allowed E1 to check in on her parents in the mornings on City time prior to arriving at work.
5. VPN access policy is lacking terms and conditions regarding when an employee can remotely access the Kronos system.
6. Kronos Timecard supervisors were not sufficiently verifying the employees time at work.

The OIG is making the following recommendations:

1. Written policies and procedures are created governing when an employee can use VPN access to log into the Kronos system to clock in and out. There should also be specific consequences for violations of policy.
2. Written policy requiring all applicable employees to clock in and out daily.
3. Recommend that COA Kronos approvers and supervisors are properly trained in Kronos policy to include adding or adjusting time and ensuring employees are complying with policy.
4. Recommend that S1 and E1 be placed on a do not hire list with the Human Resources Department.

## **Introduction**

The mission of the Office of the Inspector General (OIG) is to promote a culture of integrity, accountability, and transparency throughout the City of Albuquerque in order to safeguard and preserve the public trust. A complaint was received by this office stating an employee was suspected of time reporting fraud and abuse of position in the Environmental Health Department (EHD).

The allegation stated that E1, an Administrative Assistant, acting as Executive Assistant to the Director of EHD frequently clocked in early on the Kronos Time and Attendance System (Kronos) via VPN when she was not physically present in the office. It is reported that E1 told time keepers she needed access to Kronos and permission to audit staff time. When questioned about the request by complainant, E1 said she was doing it at the request of the Director. Complainant stated E1 used her position to justify her absences.

E1's schedule was 7:00 AM to 4:00 PM Monday through Friday with one-hour lunch break.

## **Scope and Methodology**

The OIG's investigation will focus on E1's work time and if E1 was present at work during the times logged into Kronos. The methodology will consist of:

- Review of pertinent documents to include Kronos timecards and Civic Plaza parking tickets;
- Review video of entrance into EHD offices;
- Review of relevant City Ordinances, SOP's and COA's policies and procedures;
- Interviews of relevant staff members.

## **Investigation**

### **Data Review**

An initial request was sent to the COA's Department of Technology and Innovation requesting access to the COA's Kronos system in order to review E1's timeclock activity.

The OIG reviewed the Kronos Timecard Audit Trail for E1 from August 1, 2019 through February 28, 2020. E1 began remotely logging into Kronos in September 2019. E1 remotely logged in three times in September, twenty-two times in October, seventeen times in November and two times in December of 2019. The review also found that E1 did not clock in eight times and did not clock out eleven times. During those instances, E1's designated Kronos supervisor would input the times into the Kronos system.<sup>1</sup>

---

<sup>1</sup> During the time period reviewed, the former EHD Director (S1) who was E1's Kronos timecard approver and supervisor resigned. For three weeks in December an interim approver was designated to approve E1's timecards. Following the interim approver, Environmental Health Supervisor (S2) was designated as E1's Kronos timecard approver and supervisor.

From the information obtained in reviewing the Timecard Audit Trail, a request was sent to the COA's Metro Security Division requesting video footage of specific dates. The video covered the 5<sup>th</sup> floor of City Hall where the EHD office is located. E1 parked underneath Civic Plaza while at work. OIG conducted surveillance to determine what type of vehicle E1 drove. From the vehicle information gathered, it was determined E1 was using a handicapped placard issued in her name.

A COA parking supervisor stated when a person parks underneath Civic Plaza they receive a timestamp card they must present to the parking attendant when leaving. When using a handicapped placard, the parking attendant timestamps the departure time and also writes the persons handicapped placard identification number on the timestamp card. Based on that information, the OIG requested specific dates of the timestamp cards to determine when E1 was entering and leaving the parking structure.

The OIG reviewed video and Kronos timecards entries the following dates:

- November 27, 2019
- December 3, 2019
- December 17, 2019

Three days of video were reviewed to determine when E1 arrived and departed EHD offices. A comparison was made to E1's Kronos timeclock activity and vehicle timestamp.

Below is that activity noted.

<b>Review of Video, Kronos Timecard Activity</b>					
<b><u>Wednesday, November 27, 2019</u></b>		<b><u>Tuesday, December 3, 2019***</u></b>		<b><u>Tuesday, December 17, 2019</u></b>	
Vehicle Enter	7:16 AM	Video Enter	7:06 AM	Vehicle Enter	7:07 AM
Video Enter	7:21 AM	Kronos	7:07 AM	Video Enter	7:12 AM
Kronos VPN E1	6:55 AM	Video Exit	8:01 AM	Kronos VPN E1	6:53 AM
Video Exit	9:15 AM	Video Enter	8:23 AM	Video Exit	10:53 AM
Vehicle Exit	9:19 AM	Video Exit	11:22 AM	Vehicle Exit	10:57 AM
Vehicle Enter	11:08 AM	Video Enter	12:59 PM	Vehicle Enter	12:37 PM
Video Enter	11:25 AM	Video Exit	2:58 PM	Video Enter	12:42 PM
Video Exit *	12:00 PM	Kronos VPN E1	4:07 PM	Video Exit	3:43 PM
Vehicle Exit	1:10 PM			Vehicle Exit	4:37 PM
Kronos**	4:00 PM			Kronos**	3:53 PM

\* E1 took elevator to an upper floor and vehicle exited at 1:10 PM.

\*\* Kronos timecard supervisor, S1, clocked out E1 on November 27 and temporary timecard approver clocked out E1 on December 17.

\*\*\* No vehicle timestamp cards found.

From the three days reviewed, the OIG determined the following:

- On November 27, 2019, E1 remotely clocked in before she arrived at work. E1 also exited the parking structure early and former EHD Director (S1) clocked E1 out. It is estimated E1 was present at EHD for 3 hours and 24 minutes. Kronos timecard activity shows E1 worked 8 hours. E1 was not physically present for 3 hours and 56 minutes.

(Subtracted one (1) hour lunch and two (2) fifteen-minute breaks.)

- On December 3, 2019, E1 remotely clocked out. It is estimated E1 was present at EHD for 5 hours and 52 minutes. Kronos timecard shows E1 worked 8 hours. E1 was not present for 1 hours and 38 minutes. (Subtracted one (1) hour lunch and two (2) fifteen-minute breaks.)
- On December 17, 2019, E1 remotely clocked in before she arrived at work. It is estimated E1 was present at EHD for 6 hours and 42 minutes. Kronos timecard shows E1 worked 8 hours. E1 was not present during work hours for 48 minutes. (Subtracted one (1) hour lunch and two (2) fifteen-minute breaks.)

From the three days reviewed, E1 was not present at work for 6 hours and 22 minutes.

The OIG requested Civic Plaza parking structure timestamp cards for the following dates:

- November 1, 2019                      November 4, 2019
- November 12, 2019                  November 14, 2019
- November 27, 2019                  December 3, 2019
- December 17, 2019                  January 8, 2020
- January 13, 2020                      January 17, 2020
- January 22, 2020                      February 5, 2020

The OIG reviewed the dates from E1’s Kronos timecard activity and compared those to vehicle parking timestamp activity.

**Kronos Times in red indicate E1 clocked in using remote VPN access.**

**Kronos Times in blue indicate time was entered by E1’s Kronos supervisor.**

Review of Kronos Time Clock Activity and Vehicle Timestamp								
Date	Kronos Entered	Vehicle Enter	Vehicle Exit	Vehicle Enter	Vehicle Exit	Vehicle Enter	Vehicle Exit	Kronos Exit
November 1, 2019	6:50 AM	7:20 AM	11:25 AM	1:04 PM	4:39 PM			4:31 PM
November 4, 2019	6:52 AM	7:14 AM	9:06 AM	9:20 AM	2:46 PM			5:15 PM(S1)
November 12, 2019	6:57 AM	7:50 AM	10:19 AM	10:40 AM	12:38 PM	2:34 PM	4:12 PM	4:03 PM(S1)
November 14, 2019	6:53 AM(S1)	7:36 AM	8:48 AM	9:58 AM	No Info	1:11 PM	5:50 PM	4:03 PM
January 8, 2020	7:00 AM(S2)	7:01 AM	12:05 PM	1:28 PM	4:33 PM			4:06 PM
January 13, 2020	7:00 AM(S2)	7:03 AM	12:49 PM	2:25 PM	4:11 PM			4:00 PM
January 17, 2020	9:00 AM(S2)	10:03 AM					4:30 PM	3:59 PM
January 22, 2020	7:08 AM	6:59 AM	9:42 AM	No Info	12:52 PM	1:34 PM	4:19 PM	4:07 PM
February 5, 2020	7:00 AM(S2)	No Vehicle Timestamp Card Found						4:00 PM(S2)

<b>Estimated Kronos Timecard Hours vs Vehicle Data</b>			
<b>Date</b>	<b>Kronos Hours</b>	<b>Vehicle Data</b>	<b>Difference</b>
November 1, 2019	8.68	7.67	1.01
November 4, 2019	9.38	7.30	2.08
November 12, 2019	8.00	6.08	1.92
November 14, 2019	8.00	*	
January 8, 2020	8.00	8.15	-0.15
January 13, 2020	8.00	7.53	0.47
January 17, 2020	6.00	5.45**	0.55
January 22, 2020	7.87	*	
February 5, 2020	8.00	***	

\* Could not determine vehicle data due to lost timecard.

\*\* 5.45 assumes E1 took her lunch hour.

\*\*\* No Vehicle data for the day.

From the review, E1 accessed Kronos through VPN access three times prior to physically being at work. Kronos time was entered eight times by E1’s Kronos supervisors. On November 14, 2019 and January 22, 2020, timestamp data was missing and it could not be determined how many hours E1 was present at work. There was also no timestamp data for February 5, 2020. From the dates where timestamp data was complete, the OIG estimates that E1’s Kronos timeclock activity was overstated by 3.38 hours. (2.5 hours were removed from the difference for the two 15-minute breaks allowed daily)

## **Interviews**

### **Interview with E1’s Kronos Supervisor**

The OIG contacted EHD Supervisor (S2), who became the supervisor for E1 towards the end of December 2019. Prior to the interview, the OIG emailed E1’s Kronos Timecard activity for S2 to review.

S2 stated he was fairly new to COA, being at EHD for about six to seven months. He stated he took a class that trained him how to use Kronos. S2 stated he was still learning during the time period the OIG was inquiring about and some of the issues may be operator error on his part.

S2 was asked about entering times into Kronos for employees he supervises. S2 stated often times employees forget to clock in or they could not clock in because there was something wrong with Kronos. When that happens, S2 stated he would clock in for them.

S2 stated his official start time during that time period was 8:00 am, but he was usually at work earlier. S2 stated E1’s office was next to his and she was usually at work when he arrived. E1 would inform him verbally or by email when it was necessary for S2 to enter time into Kronos for her. E1 would usually inform S2 that Kronos wasn’t working and let him know what time she got in. S2 stated he would not clock her in if she was not at work. When asked if E1 had VPN access, S2 stated he did not know.

S2 was asked about E1's timecard activity for February 5, 2020. S2 was reminded he had clocked E1 in and out for that day on February 13, 2020. S2 was informed there were no parking structure transactions on that day for E1. S2 stated either Kronos was not working or she completely forgot to enter times. S2 stated it was probably the end of the pay period when he clocked her in and out. He was pretty sure she was at work that day.

After the interview a follow-up email was sent to S2. He was asked to review his communications from E1 for the times he clocked E1 in and out in Kronos. S2 replied he had received two emails, both stating a problem with Kronos. S2 was unable to find communications for seven of the times entered by him in Kronos.

S2 also informed the OIG that he made a mistake during the interview regarding E1's time for February 5, 2020. S2 stated E1 had sent him a text saying she was out sick that day. Timecards were due February 14 and he had taken that day off and approved timecards from home. There was not a sick leave request in Kronos for that day, so he made a bad assumption that E1 must have been in the office and didn't clock in or out.

S2 was asked if he knew if E1 had abused time or came in late. S2 stated no, but a couple of times she stayed late after clocking out, maybe an extras 30 minutes to get work done.

### **Interview with EHD Deputy Director (D1)**

D1 was made aware the OIG was investigating E1's use of VPN access to fraudulently report time. D1 provided the following information.

D1 stated a request was made by E1 for VPN access which she denied. E1 then went to the EHD Director, S1, who approved the request. D1 stated because E1 was granted VPN access, she was logging in time at work when she was not present.

She was asked if S1 was approving E1's time knowing E1 was not working her schedule. D1 stated she verbally told S1 about E1 not coming to work. D1 stated S1 knew E1 was not working her schedule and would approve her time regardless of when she was in the office. D1 stated S1 personally told her not to question anything about E1. When asked if S1 and E1 were friends? D1 stated no, but they became friends after they started working together and S1 transferred E1 to be her Executive Assistant.

The OIG asked why no disciplinary action was taken regarding E1. D1 stated since S1 was the Director until December 4, nothing had been done to that point. Because E1 had Director approval, EHD's two Deputy Directors wanted to see if she could be accountable when S1 left. The new EHD Director stated he would prefer to transfer her, as opposed to signing off on disciplinary action during the period of time he was not present.

E1 had applied and was selected for a job at the Solid Waste Department (SWD). SWD had a position from 8 to 5 and were made aware of E1's time issues, but were willing to accept her. E1 decided not to accept the job and stay at EHD, but was transferred anyway. E1 resigned the day after she got the job.

## **Interview with EHD Deputy Director (D2)**

D2 was made aware the OIG was investigating E1's use of VPN access to fraudulently report time while not being present at work. D2 provided the following information:

D2 stated he was not sure whether or not S1 knew about E1 falsifying her time. He stated S1 should have known because she was approving E1's timesheet. As Director, she should have seen the reports.

D2 was aware that D1 had a blunt conversation with S1 regarding E1. He was not clear on the specifics of the conversation.

D2 stated E1 was under a sphere of protection from S1. S1 had made it clear that she did not want to hear any criticisms regarding E1. D2 stated he was directly told by S1 to "stop looking for ways to come at E1, don't ask any questions about what she does, how she spends her time or what her priorities are. She answers to me, I am aware what she does with her time and that's all you need to know."

D2 stated disciplinary action was contemplated after S1 left. A decision was made by the EHD Director to offer E1 a transfer she had been asking for with SWD. Once it was arranged, E1 decided not to accept the job but was transferred anyway. D2 heard E1 resigned a few days later.

## **Interview with Former EHD Director (S1)**

S1 was made aware the OIG was investigating E1's use of VPN access to fraudulently report time while not being present at work. S1 provided the following information.

S1 stated E1 was given VPN access when she worked directly as her Executive Assistant. S1 allowed E1 to clock in through VPN access in the mornings so she could get her elderly mom and dad settled while also tracking S1's meetings. S1 said she understood E1's need to care for her mom and dad before coming to work. E1 said her brother was supposed to be taking care of her parents, but he was unable because of personal issues. Once she and E1 spoke, she considered E1 to be working. E1 was making sure she had the latest information while on her way to work. S1 stated there was also another situation with a family member where E1 asked if she could clock in through VPN. S1 stated she was aware of it and had no problem with it.

S1 was asked why E1 would VPN into Kronos to clock in several minutes before or at her start time of 7:00 am and arrive 20 or more minutes later. S1 replied E1 was checking in on her mom and dad who do not live very far from City Hall. The OIG asked why was she given permission to do that when she could have checked on her parents earlier and been on time to work. S1 stated she gave her leeway to take care of her family issues. The OIG stated any other City employee would have had to do that on their own time. S1 said correct, but if she is talking to her on the phone, she is on the clock. S1 stated she was probably too flexible. S1 stated in hindsight she should have done things differently. S1 stated E1 was always working and she didn't see her abusing anything of that nature.

The OIG asked S1 in hindsight, was it wise to allow E1 to check in on her mom and dad while getting paid by the city. S1 stated, “probably not”. She expected E1 to answer her phone. It was all about the work.

In transition to a laptop, E1 was having technical issues and S1 would have to clock in for her. They had an understanding and S1 stated she should have put it in writing. At times E1 would be running an errand for S1 and she would ask S1 to clock her out at a certain time. S1 stated it was fine because E1 was working on her behalf. S1 stated the times she used VPN access to enter time in Kronos for E1 she was working either from home or in Gallup taking care of her dad.

When asked if anyone from EHD came to her regarding E1 not working her hours, S1 replied that no one ever came to her. When asked how she could verify the hours she was inputting into Kronos, S1 indicated that she spoke with E1 daily so she knew the times.

Regarding their relationship, S1 stated they were friends while on the job. They are not in contact anymore. S1 stated in hindsight she should have realized an hourly employee has more restrictions.

### **Interview with E1**

E1 was made aware the OIG was investigating her use of VPN access to remotely report time in Kronos while not being present at work. E1 provided the following information.

E1 started as an Administrative Assistant for EHD in November 2018. She was upgraded by S1 to be her acting Executive Assistant around June/July 2019. Her work schedule was 7:00 AM to 4:00 PM. She resigned from the COA in February 2020.

When asked why she was given VPN access, E1 replied S1 had authorized it. She does not recall requesting VPN access, she just recalls being given a laptop and authorized those privileges. E1 stated she used VPN access to log in to Kronos and clock in, but not out. She had been given permission from her supervisor, S1. She would use VPN access to clock in if she had training. When asked if she used VPN access to clock in for any other reasons, E1 replied at times when she had to do an errand for the director. She did what she was authorized to do. S1 would also enter or adjust her time if there was a discrepancy. The OIG explained how the Kronos system leaves an audit trail of who has entered or adjusted time, if they logged in at work or if they logged in remotely. E1 stated she does not recall remotely logging time into Kronos the numerous times in October and November. E1 stated she only did what she was authorized to do by her supervisor, S1.

When asked if E1 took breaks or lunches longer than the time allotted, E1 stated no. Being S1’s Executive Assistant, she was authorized to run errands and did a lot of different things throughout the day. She stated she could not recall a lot of it. When asked if she used VPN access to clock in because she was running late to work, E1 stated no, the times she clocked in from home she was authorized by S1.

The OIG asked if she was remotely clocking in so that she could check on her parents before she arrived at work. E1 stated she asked permission and got authorization from S1. At times when she needed to check on her parents she would call them on the phone and if they didn't need her she did not go. She would let S1 know and go straight to work and get there between 7:15 am - 7:30 am. Any other time she did not recall. When asked if she could give an estimate how many times she went to check on her parent's, E1 stated it was not often, maybe once or twice.

The OIG asked why she clocked in remotely before seven for the majority of October and November 2019 when she was getting to work between 7:15 am - 7:30 am? E1 stated she understood that when she had VPN access you have a seven-minute window to clock into Kronos to be logged in at 7 am. That is what she understood, so she would clock in to get going and get to work. E1 was asked if S1 authorized her to go see her mom and dad while on City time? E1 replied yes, at the times she needed to.

E1 was informed there were a lot of discrepancies in Kronos regarding her time worked. E1 replied she only did what she was authorized to do. E1 stated if it had to do with an errand, picking up breakfast or something she was authorized to arrive at work late. E1 stated she remembers remotely clocking in but does not recall the reason, she only knows she was authorized to.

Regarding E1 relationship with S1, she stated S1 was her supervisor and they did hang out after work and go out to dinner. When asked how many times she met S1 outside of work, E1 stated she didn't remember, but she did. After S1's departure from the City, she was in contact with her for a short period of time.

## CONCLUSION

During the course of the investigation it was confirmed that E1 fraudulently reported timecard activity through VPN access during times she was not present at work. During the months of October and November of 2019, E1 clocked in 34 times and clocked out 5 times remotely through VPN access. E1 also left in her vehicle for extended periods beyond what was allotted for lunch and breaks.

The investigation also found that former EHD Director S1 allowed E1 to conduct personal business while on City time. There was also evidence of conflict of interest and failure to report use of parking placard.

*City Conflict of Interest Ordinance. As stated in Chapter 3, Article 3: Conflicts of Interest (Conflict of Interest Ordinance), Section 3 “Employees must in all instances maintain their conduct at the highest standards. No employee shall continue in his or her City employment with pay when he or she engages in activities which are found to more than likely lead to the diminishing of the integrity, efficiency, or discipline of the City service.”*

*Administrative Instruction No: 8-20 Parking in City-Owned Lots, Persons with Disabilities, Requirements for Employees. Persons with disabilities who are employees of the City of Albuquerque who wish to park at no cost in parking facilities owned by the City of Albuquerque must provide documentation to the manager of the Parking Division that the special registration plate or parking placard has been issued to the employee driver or employee passenger of the vehicle. Valid documentation shall be deemed to include a current registration for the license plate or current "Placard Holder Identification Card" which was issued with the placard. The City reserves the right to reasonably designate which parking space or facility will be used by the individual employee.*

The Parking Division verified E1 did not provide documentation regarding use of parking placard during work.

From interviews with EHD Deputy Director’s D1 and D2, it appears the former EHD Director, S1, knew E1 was not working her schedule and was still approving her time.

Although there may have been verbal communications between E1 and her Kronos supervisors regarding times not entered into Kronos, a hard or electronic document detailing why time was not entered by E1 should have been required. On numerous occasions, time was entered into Kronos by E1’s supervisors allegedly due to E1 forgetting to clock in and out, computer issues or Kronos not working.

The OIG is making the following recommendations:

1. Written policies and procedures are created governing when an employee can use VPN access to log into the Kronos system to clock in and out. There should also be specific consequences for violations of policy.
2. Written policy requiring all applicable employees to clock in and out daily.
3. Recommend that COA Kronos approvers and supervisors are properly trained in Kronos policy to include adding or adjusting time and ensuring employees are complying with policy.

4. Recommend that S1 and E1 be placed on a do not hire list with the Human Resources Department.