



Melissa Santistevan
Inspector General

OFFICE OF INSPECTOR GENERAL
City of Albuquerque

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

Report of Investigation

FILE NO: 22-0002-C

SUBJECT: Allegation of Time card fraud in the Aviation Accounting and Warehouse Divisions

STATUS: Final

INVESTIGATOR: M. Santistevan/P. Pacheco

DocuSigned by:
Melissa R. Santistevan
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MELISSA SANTISTEVAN
INSPECTOR GENERAL
OFFICE OF INSPECTOR GENERAL

March 24, 2022
Date of Completion

DocuSigned by:
Edmund E. Perea, Esq.
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EDMUND E. PEREA, ESQ
ACCOUNTABILITY IN GOVERNMENT OVERSIGHT COMMITTEE CHAIRPERSON

March 24, 2022
Date of Approval

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EXECUTIVE SUMMARY

Pursuant to City Ordinance 2-17-2, the Inspector General's goals are to: (1) Conduct investigations in an efficient, impartial, equitable and objective manner; (2) Prevent and detect fraud, waste and abuse in city activities including all city contracts and partnerships; (3) Deter criminal activity through independence in fact and appearance, investigation and interdiction; and (4) Propose ways to increase the City's legal, fiscal and ethical accountability to insure that tax payers' dollars are spent in a manner consistent with the highest standards of local governments.

On January 7, 2022, the Office of Inspector General (OIG) received an email complaint stating 'Time card fraud should be addressed at Aviation Department with Finance including Warehouse employees before it gets to media.' The OIG determined that the allegation contained potential fraud, waste, or abuse and that it was appropriate for the OIG to conduct a fact-finding investigation. The purpose of the investigation was to address the alleged time card fraud in the City of Albuquerque's (City) Aviation Finance and Warehouse Divisions.

The OIG investigated the allegations in coordination with the Aviation Human Resource Coordinator, who initiated notices of investigation to all employees in the Aviation Finance and Warehouse Divisions. The OIG also inquired with the Aviation Director about any previous investigations regarding the same allegations. The OIG researched internal software to obtain a list of all employees in the identified divisions to acquire contact information and job positions and applicable unions for each employee. The OIG reviewed Union contracts applicable to the employees of the Aviation Finance and Warehouse divisions to gain an understanding of the Union agreement as it relates to time and attendance. The OIG reviewed City of Albuquerque Personnel policies and the Code of Conduct. For the period of October 1, 2021 to January 20, 2022, the OIG obtained and reviewed badge swipes, time card audit reports, computer logs and key entry reports for each employee. The OIG interviewed all employees identified as being assigned to the Aviation Finance and Warehouse divisions and others identified throughout the fact-finding investigation.

The OIG's investigation revealed evidence of time card discrepancies and cooperation or coordination between two (2) employees. The investigation also revealed that management's inaction or complicity in this matter creates an environment of low morale. Certain management practices do not follow City Personnel Policies or the City's Code of Conduct which make the City's Aviation Finance and Warehouse divisions susceptible to fraud, waste and abuse. Although the OIG's investigation revealed that there were discrepancies noted in many of the employees' data, the evidence indicates misconduct through timekeeping related to two (2) employees.

As a result of our investigation, OIG has made eight (8) recommendations for improvement related to observations. See the OBSERVATIONS AND RECOMMENDATIONS section on pages 10-22 of the report.

ABBREVIATIONS

City: City of Albuquerque Aviation
OIG: Office of Inspector General
E1: Aviation Finance Employee
E2: Aviation Finance Employee
E3: Aviation Finance Employee
E4: Aviation Finance Employee
E5: Aviation Finance Employee
E6: Aviation Finance Employee
E7: Aviation Finance Employee
E8: Aviation Finance Employee
E9: Aviation Finance Employee
E10: Aviation Finance Employee
E11: Aviation Warehouse Employee
E12: Aviation Warehouse Employee
E13: Aviation Warehouse Employee
E14: Aviation Warehouse Employee
E15: Aviation Warehouse Employee

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 in order to safeguard and preserve the public trust.

The OIG received a complaint stating “time card fraud should be addressed at Aviation Department with Finance including Warehouse employees before it gets to media.”

SCOPE AND METHODOLOGY

The scope of the investigation involved the performance of certain procedures to assess the validity of time card fraud within the Aviation Finance and Warehouse departments for the period of October 1, 2021 to January 20, 2022. The methodology consisted of:

- Coordinating with the Aviation Human Resource Coordinator to initiate notices of investigation to all employees in Aviation Finance and Warehouse.
- Inquiring with Aviation Director about previous investigations related to these allegations.
- Obtaining supporting documentation for any investigation related to these departments and time card fraud.

- Researching internal software to obtain a list of all employees in the identified divisions, acquiring contact information and job positions and applicable unions for each employee subject to the investigation.
- Reviewing Union contracts for each position and gain an understanding as it relates to attendance/time entry.
- Reviewing Aviation policies and procedures for the positions held to ensure compliance with attendance and time keeping.
- Contacting Risk and Legal to determine if there is pending litigation on any of the employees identified.
- Pulling Badge swipes with location from parking and internal doors to identify consistency with time punches.
- Researching time sheets and Kronos time entry for each employee to determine if there are inconsistencies.
- Interviewing employees, colleagues, managers, and others and necessary.

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

INVESTIGATION

Background

The City of Albuquerque owns and operates the Albuquerque International Sunport under the Aviation Department. The Albuquerque International Sunport is subject to state law, federal law and regulations, as well as the City of Albuquerque's rules and regulations.

Observations

The OIG reviewed supporting documentation for fifteen (15) employees in the Aviation Finance and Warehouse divisions. Of the fifteen (15) employees in the Aviation's Finance and Warehouse divisions, four (4) employees are members of the AFSCME Local 624 Blue Bargaining Unit, six (6) employees are members of the AFSCME Local 3022 M-Series Bargaining Unit and five (5) employees are not subject to a bargaining agreement. The supporting documents reviewed, covering the period of October 1, 2021 through January 20, 2022, and interviews conducted with the ten (10) Finance employees and the five (5) Warehouse employees revealed the following:

E1: While reviewing supporting documents, OIG found thirty-two (32) instances, out of sixty-two (62) where E1 arrived in the employee parking lot after the scheduled arrival time. OIG also found thirty-four (34) instances out of sixty-two (62) where E1 entered the designated work

location fifteen (15) minutes or more later than the scheduled arrival time. E1 is an exempt employee. E1 does not clock in or out using the Kronos system thus making it difficult for OIG to determine the hours worked. OIG noted that E1 has an approved telework agreement permitting two specified remote working days per week.

An interview was conducted with E1 and this interview provided the OIG with generalized information regarding E1 and E1's job responsibilities. A subsequent interview verified that E1 supervises specific employees in the finance department. Our interview with E1 indicates that sharing login credentials would not be in accordance with the City's IT practices.

E2: While reviewing supporting documents, OIG found that E2 does not routinely utilize the employee parking lot. OIG found two (2) instances, out of two (2) instances where E2 arrived in the parking lot after the scheduled arrival time. OIG found forty-three (43) instances, out of forty-four (44) instances where E2 entered the designated work location fifteen (15) minutes or more later than E2's scheduled arrival time. E2 is an exempt employee. E2 does not clock in or out using the Kronos system thus making it difficult for OIG to determine the hours worked. OIG noted that E2 has an approved telework agreement permitting two specified remote working days per week.

An interview was conducted with E2 and this interview provided the OIG with generalized information regarding E2 and their job responsibilities. A subsequent interview validated that E2 supervises the finance and warehouse staff. E2 verified that warehouse employees were never issued VPN access as they must be on site to conduct their business. Our interview with E2 indicates that sharing login credentials is not permitted.

E3: While reviewing supporting documents, OIG found that E3 does not routinely utilize the employee parking lot. OIG found one (1) instance, out of fifty-nine (59) instances where E3 arrived in the parking lot after the scheduled arrival time. OIG found three (3) instances, out of sixty (60) instances where E3 entered the designated work location fifteen (15) minutes or more later than E3's scheduled arrival time. E3 is an exempt employee. E3 does not clock in or out using the Kronos system thus making it difficult for OIG to determine the hours worked. OIG noted that E3 has an approved telework agreement permitting two specified remote working days per week.

An interview was conducted with E3 and this interview provided the OIG with generalized information regarding E3 and E3's job responsibilities.

E4: While reviewing supporting documents, OIG found that E4 does not routinely utilize the employee parking lot. OIG found two (2) instances, out of fifty-five (55) instances where E4 entered the designated work location fifteen (15) minutes or more later than the scheduled arrival time. E4 is an exempt employee. E4 does not clock in or out using the Kronos system thus

making it difficult for OIG to determine the hours worked. OIG noted that E4 does not have an approved telework agreement.

An interview was conducted with E4 and this interview provided the OIG with generalized information regarding E4 and E4's job responsibilities.

E5: While reviewing supporting documents, OIG found that E5 does not utilize the employee parking lot. OIG found three (3) instances, out of fifty-seven (57) instances where E5 entered the designated work location fifteen (15) minutes or more later than their scheduled arrival time. E5 is an exempt employee. E5 does not clock in or out using the Kronos system thus making it difficult for OIG to determine the hours worked. OIG noted that E5 has an approved telework agreement permitting two specified remote working days per week.

An interview was conducted with E5 and this interview provided the OIG with generalized information regarding E5 and their job responsibilities.

E6: While reviewing supporting documents, OIG found three (3) instances, out of forty-eight (48) instances where E6 arrived in the parking lot after the scheduled arrival time. OIG found zero (0) instances, out of fifty-one (51) instances where E6 entered the designated work location fifteen (15) minutes or more later than their recorded Kronos log in time. The OIG found three (3) instances, out of sixty-four (64) instances where E6 clocked in more than fifteen (15) minutes later than their scheduled arrival time. OIG noted that E6 has an approved telework agreement permitting two specified remote working days per week.

An interview was conducted with E6 and did not include Union representation. This interview provided the OIG with generalized information regarding E6 and their job responsibilities.

E7: While reviewing supporting documents, OIG found that E7 does not routinely utilize the employee parking lot. OIG found one (1) instance, out of fifty-four (54) instances where E7 arrived in the parking lot after the scheduled arrival time. OIG found one (1) instance, out of fifty-four (54) instances where E7 entered their designated work location fifteen (15) minutes or more later than their recorded Kronos clock in time. The OIG found one (1) instance, out of sixty-eight (68) instances where E7 clocked in more than fifteen (15) minutes later than their scheduled arrival time. OIG noted fourteen (14) instances where E7 used the VPN to record time in Kronos. OIG noted four (4) instances where E7's VPN log ins are consistent with the recorded Kronos time. OIG noted that E7 has an approved telework agreement permitting two specified remote working days per week.

An interview was conducted with E7 and did not include Union representation. This interview provided the OIG with generalized information regarding E7 and their job responsibilities.

E8: While reviewing supporting documents, OIG found that E8 does not routinely utilize the employee parking lot. OIG found one (1) instance, out of fifty-three (53) instances where E8 arrived in the parking lot after the scheduled arrival time. OIG found two (2) instances, out of fifty-four (54) instances where E8 entered their designated work location fifteen (15) minutes or more later than their recorded Kronos log in times. The OIG found zero (0) instances, out of seventy-three (73) instances where E8 clocked in more than fifteen (15) minutes later than their scheduled arrival time. OIG noted that E8 has an approved telework agreement permitting two specified remote working days per week.

An interview was conducted with E8 with Union representation present. This interview provided the OIG with generalized information regarding E8 and their job responsibilities.

E9: While reviewing supporting documents, OIG found that E9 does not routinely utilize the employee parking lot. OIG found seventeen (17) instances, out of twenty-nine (29) instances where E9 arrived in the parking lot after the scheduled arrival time. OIG found twenty-five (25) instances, out of thirty-four (34) instances where E9 entered their designated work location fifteen (15) minutes or more later than their recorded Kronos clock in time. The OIG found twenty-five (25) instances, out of sixty (60) instances where E9 clocked in more than fifteen (15) minutes later than their scheduled arrival time. The OIG found twenty-five (25) instances where E9 logged into the VPN prior to or at the same time as the recorded Kronos clock in time the clock in time. OIG found thirteen (13) instances where E9's recorded Kronos clock out time was at or just after the recorded time for the VPN log off. Based on the quantity of discrepancies found, OIG reviewed E9's employee file which revealed a documented pattern of punctuality issues. OIG noted twelve (12) instances where E15's recorded Kronos time correlated to the VPN log for E9. This is indicative of cooperation or coordination between two or more employees sharing login credentials or of sharing a login to the VPN to clock in using Kronos. OIG noted that E9 has an approved telework agreement permitting two specified remote working days per week.

An interview was conducted with E9 who had a Union representation present. This interview provided the OIG with generalized information regarding E9 and their job responsibilities. A subsequent interview with E9 revealed E9 has never logged in using the VPN while working from the office. E9 stated that the VPN access is only used when working remotely. E9 stated that sharing login credentials is not permitted and that E9 has never shared their login credentials. E9 stated that their login credentials or passwords are not stored in a location that would be accessible to other employees. E9 also stated that E9 has never had the login credentials of another employee and has never logged in for another employee.

E10: While reviewing supporting documents, OIG found zero (0) instances, out of sixty-one (61) instances where E10 arrived in the parking lot after the scheduled arrival time. OIG found zero

(0) instances, out of sixty-two (62) instances where E10 entered their designated work location fifteen (15) minutes or more later than their scheduled arrival time. The OIG found zero (0) instances, out of sixty-two (62) instances where E10 clocked in more than fifteen (15) minutes later than their scheduled arrival time. OIG noted that E10 has an approved telework agreement permitting two specified remote working days per week.

An interview was conducted with E10 and did not include Union representation. This interview provided the OIG with generalized information regarding E10 and their job responsibilities.

E11: While reviewing supporting documents, OIG found zero (0) instances, out of thirteen (13) instances where E11 arrived in the parking lot after the scheduled arrival time. OIG found zero (0) instances, out of twenty-six (26) instances where E11 entered their designated work location fifteen (15) minutes or more later than their scheduled arrival time. The OIG found zero (0) instances, out of sixty-two (62) instances where E11 clocked in more than fifteen (15) minutes later than their scheduled arrival time. During the period reviewed, E11 did not use a VPN to log in between October 1, 2021 through January 31, 2022. OIG noted that E1 does not have an approved telework agreement.

An interview was conducted with E11 and did not include Union representation. This interview provided the OIG with generalized information regarding E11 and their job responsibilities.

E12: While reviewing supporting documents, OIG found that the schedule provided by Aviation Human Resources does not accurately reflect the schedule that E12 works. OIG found that E12 does not routinely utilize the employee parking lot. OIG found seven (7) instances, out of twenty-six (26) instances where E12 arrived in the parking lot after the scheduled arrival time. OIG found eight (8) instance, out of twenty-six (26) instances where E12 entered their designated work location fifteen (15) minutes or more later than their recorded Kronos log in time. The OIG found four (4) instances, out of fifty-five (55) instances where E12 clocked in more than fifteen (15) minutes later than their scheduled arrival time. OIG noted one (1) day where the employee was scheduled off but the recorded Kronos time, door swipes/keys times indicate that the employee was at the work location. During the period reviewed, E12 did not use a VPN to log in between October 1, 2021 through January 31, 2022. OIG noted that E12 does not have an approved telework agreement.

An interview was conducted with E12 and did not include Union representation. This interview provided the OIG with generalized information regarding E12 and their job responsibilities.

E13: While reviewing supporting documents, OIG found that E13 does not routinely utilize the employee parking lot. OIG found one (1) instance, out of thirty (30) instances where E13 arrived in the parking lot after the scheduled arrival time, however, E13 appeared to have a modified

schedule for that particular day. OIG found one (1) instance, out of thirty (30) instances where E13 entered their designated work location fifteen (15) minutes or more later than their recorded Kronos clock in time, however, E13 appeared to have a modified schedule for that particular day. The OIG found zero (0) instances, out of fifty-five (55) instances where E13 clocked in more than fifteen (15) minutes later than their scheduled arrival time, however, E13 appeared to have a modified schedule for that particular day. OIG noted two (2) days where the employee was scheduled off but the door swipes/keys times indicate that the employee was at the work location. During the period reviewed, E13 did not use a VPN to log in between October 1, 2021 through January 31, 2022. OIG noted that E13 does not have an approved telework agreement.

An interview was conducted with E13 and did not include Union representation. This interview provided the OIG with generalized information regarding E13 and their job responsibilities.

E14: While reviewing supporting documents, OIG found that E14 does not routinely utilize the employee parking lot. OIG found one (1) instance, out of twenty-nine (29) instances where E14 arrived in the parking lot after the scheduled arrival time. OIG found zero (0) instances, out of twenty-nine (29) instances where E14 entered their designated work location fifteen (15) minutes or more later than their recorded Kronos clock in time. The OIG found two (2) instances, out of fifty-two (52) instances where E14 clocked in more than fifteen (15) minutes later than their scheduled arrival time. During the period reviewed, E14 did not use a VPN to log in between October 1, 2021 through January 31, 2022. OIG noted that E14 does not have an approved telework agreement.

An interview was conducted with E14 and did not include Union representation. This interview provided the OIG with generalized information regarding E14 and their job responsibilities.

E15: While reviewing supporting documents, OIG found that the schedule in Kronos (7:00 am to 5:00 pm) does not accurately reflect the schedule E12 works (6:00 am to 4:30 pm). OIG found that E15 does not routinely utilize the employee parking lot. OIG found eleven (11) instances, out of twenty-eight (28) instances where E15 arrived in the parking lot after the scheduled arrival time. OIG found twenty-two (22) instances, out of thirty-five (35) instances where E15 entered their designated work location fifteen (15) minutes or more later than their recorded Kronos clock in time. The OIG found nineteen (19) instances, out of fifty-nine (59) instances where E15 clocked in more than fifteen (15) minutes later than their scheduled arrival time. OIG noted seventeen (17) instances where E15 logged into Kronos via a VPN. OIG noted that E15 showed no record of VPN activity. OIG noted twelve (12) instances where E15's recorded Kronos time correlated to the VPN log for E9. This is indicative of cooperation or coordination between two or more employees sharing login credentials or of sharing a login to the VPN to clock in using Kronos. OIG noted five (5) instances where E15's recorded Kronos time could not be traced to a City VPN. OIG noted three (3) days where the employee was scheduled off but the door swipes/keys times indicate that

the employee was at the work location. OIG noted that E15 does not have an approved telework agreement.

An initial interview was conducted with E15 and did not include Union representation. This interview provided the OIG with generalized information regarding E15 and their job responsibilities. A subsequent interview with E15 revealed that E15 does not have access to the VPN. E15 stated that they were unaware of what a VPN was. E15 stated that E15 has never logged in using the VPN. E15 stated that sharing login credentials is not permitted and that E15 has never shared their login credentials, nor has E15 stored their login credentials in a location that would be accessible to other employees. E15 also stated that E15 is not aware of the login credentials of another employee and has never logged in for another employee.

A conversation with the Aviation's Interim Director revealed a directive to the Finance Manager to monitor the time entries of a specific employee. The Interim Director was unsure if monitoring was done or the results of the monitoring. Upon review of this report, the Interim Director requested a modification of the report to state "A conversation with the Aviation's Interim Director revealed a directive to the Finance Manager to direct the Manager to closely monitor the time entries of his team. Based on timeline of being informed of the activity and start of investigations, the Interim Director, up to receiving this report, has not been updated on result of the monitoring." On three (3) occasions, employees of the Aviation Finance and Warehouse divisions raised concerns regarding alleged timecard fraud and the effects of low morale. On two (2) occasions, management stated that they would address the time card fraud allegations but there is no evidence that action was taken by management prior to the OIG complaint. On one (1) occasion, management responded by advising employees to "stay in their respective lanes". The manager attributable to the comment, requested that the context for the quote be provided. Per the manager, the comment was made in reference to each employee being "accountable" for their responsibilities. The Aviation Department initiated a private investigation (3rd party) that will be subject to attorney-client privilege. The OIG and Private Investigation are being conducted concurrently.

On March 14, 2022, the OIG was contacted by the Human Resource coordinator who stated that they had received a USB drive on March 9, 2022 related to our investigation. The Human Resource coordinator sent another employee to deliver the USB drive to the OIG. The USB drive contained an audio recording between E2 and an employee from the Aviation Department. The conversation occurred in June of 2021 and establishes that E2 knew of E9's punctuality problems. E2 states in the conversation, "E9 has red marks all over her time card. They can never clock in on time, that's what they do, but because they are so good at the core functions of their job everybody kind of lets it go." E2 also goes on the state, "I am not burning down my entire relationship with E9 and going down a disciplinary path for her being late five minutes every day when everything else with her work ethic is okay. The employee states, you do realize you are giving her an hour free of work, and E2 responds; what are we supposed to do, police it and fire good people.

CONCLUSION

The OIG's investigation revealed evidence of time card discrepancies in some cases, and cooperation or coordination between two (2) employees. The investigation also revealed that management's inaction or complicity in this matter creates an environment of low morale. Management's practices do not follow City Personnel Policies or the City's Code of Conduct which make the City's Aviation Finance and Warehouse divisions susceptible to fraud, waste and abuse. Although the OIG's investigation revealed that there were discrepancies noted in many of the employee's data, the evidence indicates misconduct through timekeeping related to two (2) employees.

As a result of our investigation, OIG has made eight (8) recommendations for improvement related to observations.

OBSERVATIONS AND RECOMMENDATIONS

Responses to the observations are solely the opinion of the department responding and have not been verified or audited by the OIG.

Observation 1: Kronos schedules are not updated for changes to employee schedules

Condition: During our review of each employee's time card audit report and each employee's schedule in Kronos, the OIG noted two (2) instances where the employee was working a schedule that differed from that reported in Kronos.

Criteria: Good accounting practices state that deviations should be documented appropriately to ensure accuracy and to aid in identifying discrepancies.

Cause: Department manager did not update the Kronos Time System when a change was made to the employee's work schedule.

Effect: Employee time records reflect discrepancies and it is difficult to identify the appropriate work schedule. These discrepancies lead to confusion in time card recordkeeping and can lead to employees and managers making mistakes when reporting time exceptions.

Recommendation: Kronos Time System should be updated for each employee to ensure their work schedule is accurately reflected thus allowing for adequate time reporting and leaving no option for a misinterpretation in time reporting and payroll records.

Department Response: The Aviation Department (AD) recognizes and will take responsibility for the compliance issues identified. AD has written policies in place which require that work schedules,

whether permanent or temporary, must be documented in the affected employee's personnel file. AD will ensure that these policies will be enforced in Kronos.

AD will also take the following actions:

- Provide informational letters by May 1, 2022, as follows:
 - To management and employees to promote understanding and compliance with applicable laws, regulations, department policies, Kronos requirements, and union contracts.
 - To supervisors approving Kronos entries to advise that Kronos approval signifies their verification and approval of time actually worked by the employee.
- Provide labor law training to managers and supervisors by June 30, 2022. Staff will be trained in Kronos requirements, payroll standards, procedures, and policies, and advised that they will be accountable for any violations.
- Consider disciplinary action. When AD management became aware of these issues, it initiated its own investigation. Pending the outcome of that investigation and the final publication of this report, AD will ensure that appropriate disciplinary processes, if necessary, are initiated.

Observation 2: Lack of attention to detail when approving timecards

Condition: During a review of individual employee time card audit reports, the OIG noted that management records vacation time for employees who do not have sufficient daily hours. Managers approve time exceptions without documenting the exceptions.

Criteria: AFSCME Local 624 Blue Union Agreement Section 9.1.2 states “All requests for leave will be submitted for approval on City Form P-30 “Request for Leave of Absence” or KRONOS, and will have any necessary documentation attached. If an employee desires to be absent from duty before the necessary forms have been submitted and approved, he/she must request approval from his/her immediate supervisor within a reasonable amount of time before he/she was regularly scheduled to report for duty, and the supervisor must respond within 3 working days from the date of the request.”

AFSCME Local 3022 M-Series Union Agreement Section 9.1.1 states “Requests for paid leave will be submitted for approval on the Request for Leave of Absence Form (P-30). Requests shall include any necessary documentation. If an employee is absent from duty without prior authorization, the employee shall notify the employee’s immediate supervisor and explain the circumstances of the absence no later than one (1) hour after the regular scheduled time to report to duty or as required by the department. The proper forms shall be completed as soon as possible upon return to work.”

Section 9.4.1 states “Employees who are exempt under Fair Labor Standards Act (FLSA) shall be required to perform certain functions regardless how many hours are required to complete assigned tasks. Departments shall use flexible work schedules, when appropriate, to assist these employees. However, unusual circumstances may occur when an extra demand is placed on an employee that requires work involving a substantial number of hours that cannot be accommodated through flexible work schedules.”

Section 10.1.1 states “An employee who is absent from work without prior approval may be approved for emergency vacation leave by management.”

Cause: Managers are not obtaining required documentation when approving time card exceptions.

Effect: Employees are effectively permitted to have time exceptions without proper documentation and approval.

Recommendation: Managers should be retrained on time card review, documentation and approval. Managers should be trained to address repeated exceptions and should be held accountable when approving time keeping records.

Department Response: AD has written policies in place which require appropriate documentation and verification of time. Supervisors must ensure that all time reporting is consistent and reflects actual time worked. Supervisors approving time are advised that their signature constitutes verification and approval of time worked by the employee.

As indicated above, AD management and supervisory staff will be trained on the Kronos time system, Payroll standards, procedures, and policies, and applicable laws, regulations, department policies, and union contracts. Team members with payroll oversight responsibility will be held accountable for time keeping discrepancies.

Observation 3: Erroneous overtime reporting

Condition: During a review of individual employee pay registers, the OIG noted that one (1) employee was paid overtime despite not working in excess of 40 hours in a work week.

Criteria: AFSCME Local 624 Blue Union Agreement Section 2.3.2 states “For the purpose of computing overtime, paid leave will be considered time worked.”

AFSCME Local 3022 M-Series Union Agreement Section 2.3.1 states “As a condition of employment, employees may be required to work overtime. Overtime work for City employees is generally discouraged; however, when overtime is required for non-exempt employees, compensation must be in accordance with the Fair Labor Standards Act (FLSA) and the Agreement. Paid time will be considered hours worked for the purposes of calculating overtime.”

Section 2.3.2 states “A non-exempt employee shall not work more than the regularly scheduled forty (40) hour workweek without prior approval of the department director or immediate supervisor as designated by the director. Working overtime without prior approval is considered just cause for disciplinary action up to and including termination.”

Section 2.3.3 states “Overtime payment may, by mutual agreement, be in the form of cash or compensatory time. Compensatory time is limited to a maximum accrual of sixty-four (64) hours. Accrued compensatory time shall be used for vacation.”

Section 12.1.4 states “Flex schedules for employees who are eligible for overtime pay shall not exceed forty (40) hours during a workweek.”

Code of Conduct Section 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.”

Cause: Managers are not adhering to policies and union agreements when approving time card exceptions.

Effect: Employees are being paid overtime in violation of City Policy and the Union Agreement.

Recommendation: Managers should be retrained on time card review, documentation and approval. Managers should be trained to address repeated exceptions and should be held accountable for approving time keeping records.

Department Response: AD strives to follow FLSA and City rules and regulations. It is not clear from the above Observation 3 whether this finding represents a mistake involving one employee and one manager, or whether a systemic issue is implicated. Within thirty days of issuance of the final report, AD's internal auditor will conduct a review to determine if other discrepancies exist in time and payroll records. AD will provide further specific instructions on this issue to the affected employees within thirty days of issuance of the final report, and will provide the informational letters and training indicated in response to Observation 1 above.

Observation 4: Violation of Personnel Policy Section 302 Regular Work Hours

Condition: During our investigation, OIG noted that one (1) employee does not appear to be adhering to their regular work hours and their approved telework agreement.

Criteria: Section 302. REGULAR WORK HOURS states “Employees will perform their work in a responsible manner, observing scheduled work hours and complying with City policy governing paid and unpaid leave of absence. Employees are further responsible for complying with City policy concerning sick and vacation leave usage. The department director shall specify the working time of their employees.”

Cause: A lack of appropriate supervision.

Effect: Erroneous time reporting resulting in the City paying for erroneous hours, including overtime, and the Aviation Department may be affected by delays in work flow.

Recommendation: Employees should adhere to the City policies and procedures and held accountable for their hours and reporting by managers. Appropriate action should be taken against employees who do not adhere to City policies. Managers should be retrained on timecard review, documentation and approval.

Department Response: AD agrees with this recommendation. AD will provide further specific instructions on this issue to the affected employees within thirty days of issuance of the final report, and will provide the informational letters and training indicated in response to Observation 1 above.

Observation 5: Violations of Code of Conduct Sections 301.9, 301.13 and 301.15

Condition: During our investigation, OIG noted that one (1) employee appears to be using the VPN to clock in and then arriving to the work location at a later time. The employees time audit report indicates exception approvals by the employee’s manager but there is no explanation or documentation for the exception.

Criteria: Section 301.9 False statements/Fraud states “No employee shall willfully make any false statement, certificate, mark, rating or report in regard to any test, certification, appointment or investigation, or in any manner commit any fraud, conceal any wrongdoing or knowingly withhold information about wrongdoing in connection with employment with the City or in connection with the work-related conduct of any City employee.”

Section 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.”

Section 301.15 Automated Systems states “All automated systems, including electronic mail; Internet usage, software and hardware are for official City business. All users will conduct themselves in a legal, professional and ethical manner. All automated systems are valuable and must be protected from misappropriation, abuse, misuse, theft, fraud, loss and unauthorized use or disposal. Misappropriation of computer time, hardware or software includes, but is not limited to, using a computer to create or run unauthorized jobs, operating a computer in an unauthorized mode or intentionally causing any kind of operational malfunction or failure. Employees are required to terminate processing from their terminals/PCs using standard log-off procedures when not in use to prevent unauthorized use of such equipment. Employees are required to report violations or suspected violations to their department director or, if the computer is under the control of the Information Systems Division (ISD), to the Chief Information Officer. Employees shall not use City computer time, hardware or software for any personal gain or profit. Employees are required to comply with all policies, practices, and procedures promulgated by the Department of Finance and Administrative Services and approved by the Chief Administrative Officer regarding the use and security of automated systems. As used in this section, automated system and/or computer shall mean the City’s mainframe computer and peripheral equipment, any terminal or desktop computer, which communicates with a computer, network or mainframe and any standalone personal computers.”

Cause: Employee has issues with punctuality and the manager is not adequately addressing the issue with the employee.

Effect: Employee is exploiting remote access as a way to circumvent accurate time reporting. Managements lack of appropriate supervision sends the message that this is acceptable and can create a low morale environment.

Recommendation: Employees should be held accountable for their hours and reporting and appropriate action should be taken when employees do not adhere to City policies. Managers should be held accountable for their supervision or lack thereof. Managers should be trained to address repeated exceptions and should be held accountable when approving time keeping records.

Department Response: When AD management became aware that an employee may be exploiting remote access as a way to circumvent accurate time reporting, AD addressed the situation and began its own investigation. Pending the outcome of that investigation and the final publication of this report, AD will ensure that appropriate disciplinary processes, if necessary, are initiated.

AD will provide further specific instructions on this issue to the affected employees within thirty days of issuance of the final report, and in addition to informational letters and training indicated in response to Observation 1 above, AD will similarly specifically address remote access and accountability issues.

Observation 6: Violations of Code of Conduct Sections 301.13 and 301.17

Condition: During our investigation, OIG noted that one (1) manager appears to be consistently approving one (1) employee’s time exceptions without explanation or documentation for the exception. These approvals have resulted in an employee receiving overtime pay when they did not work in excess of forty (40) hours each week.

Criteria: Section 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.”

Section 301.17 Supervision of Employees 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, applicable legislation, and relevant judicial/administrative decisions.”

Cause: Lack of adequate supervision.

Effect: Management’s supervision or lack thereof sends the message that inaccurate reporting is acceptable and it has created a low morale environment.

Recommendation: Managers should be held accountable for their supervision or lack thereof. Managers should be trained to address repeated exceptions and should be held accountable when approving time keeping records.

Department Response: AD agrees that managers should be held accountable for their supervision or lack thereof. AD began its own investigation to address this situation. Pending the outcome of that investigation and the final publication of this report, AD will ensure that appropriate disciplinary processes, if necessary, are initiated.

AD will provide further specific instructions on this issue to the affected employees within thirty days of issuance of the final report, and in addition to the informational letters and training indicated in response to Observation 1 above, AD will similarly provide specific training to address repeated exceptions and accountability.

Observation 7: Violations of Code of Conduct Sections 301.2 or 301.3

Condition: During our investigation, OIG noted that one (1) employee’s time reporting and (1) manager’s time approval is erroneous and lacking appropriate documentation.

Criteria: Section 301.2 Professional Excellence states “Employees are encouraged to strive for personal and professional excellence as a means of keeping current on relevant issues and administering the public’s business with professional competence, efficiency and effectiveness.”

Section 301.3 Standards of Conduct states “Employees shall in all instances maintain their conduct at the highest personal and professional standards in order to promote public confidence and trust in the City and public institutions and in a manner that merits the respect and cooperation of coworkers and the community. Employees shall not use insulting, abusive or offensive language or actions toward the public or co-workers. Ethnic or sexist jokes, slurs and other comments or actions that might embarrass or offend others are prohibited. Employees shall not harass others by making sexual advances or by creating an intimidating or offensive working environment or by making false accusations regarding such conduct. Display of visual materials that may be sexually or racially offensive is also prohibited. Employees shall not have in their possession during assigned work hours, including lunch periods, in any facility, vehicle or work site, illegal drugs, alcohol, drug paraphernalia, weapons or explosives, unless directly related to their city responsibilities. Additionally, employees may not use any product for other than its intended manufactured use. Employees are responsible for notifying their immediate supervisor in writing of a conviction, entry of a “no contest” plea or imposition of a sentence if the infraction relates to the position held by the employee. Misdemeanor convictions will be considered based on job relatedness.”

Cause: Lack of adequate supervision.

Effect: Deficiencies in administering the public’s business with professional competence, efficiency and effectiveness resulting in a lack of public trust.

Recommendation: The Aviation department should host a training to reiterate that every employee will be held to the standards the City strives to promote as defined in the City’s Personnel Rules and Regulations, and the Code of Conduct. This training should be documented and each employee should be required to sign acknowledgment of the training on their responsibilities as a City employee.

Department Response: AD agrees with the recommendation, and will incorporate the recommendation into the training described above. Training will be mandatory for Management team members from Supervisors up to and including the Director, and employees will be required to sign in verifying their attendance at and acknowledgement of the training.

Observation 8: Cooperation or Coordination by two or more employees sharing VPN credentials to log into Kronos

Condition: During our investigation, OIG noted seventeen (17) instances where one employee logged into Kronos via a VPN. OIG noted that this particular employee had no record of VPN activity under their employee ID. OIG also noted twelve (12) instances where one employee accessed Kronos via a VPN to record time but the VPN credential of another employee was used to connect to the City’s system. This could occur if the VPN user credentials were provided by one employee to another employee or if the two employees were together when the VPN was accessed using one of the employee’s credentials and the other employee then logged into Kronos with their credentials to report time.

Criteria: Acceptable Information Technology procedures require each employee to have credentials password specific to the employee. User names and passwords should not be shared amongst employees nor should they be stored where would be available to others.

Section 301.2 Professional Excellence states “Employees are encouraged to strive for personal and professional excellence as a means of keeping current on relevant issues and administering the public’s business with professional competence, efficiency and effectiveness.”

Section 301.3 Standards of Conduct states “Employees shall in all instances maintain their conduct at the highest personal and professional standards in order to promote public confidence and trust in the City and public institutions and in a manner that merits the respect and cooperation of coworkers and the community. Employees shall not use insulting, abusive or offensive language or actions toward the public or co-workers. Ethnic or sexist jokes, slurs and other comments or actions that might embarrass or offend others are prohibited. Employees shall not harass others by making sexual advances or by creating an intimidating or offensive working environment or by making false accusations regarding such conduct. Display of visual materials that may be sexually or racially offensive is also prohibited. Employees shall not have in their possession during assigned work hours, including lunch periods, in any facility, vehicle or work site, illegal drugs, alcohol, drug paraphernalia, weapons or explosives, unless directly related to their city responsibilities. Additionally, employees may not use any product for other than its intended manufactured use. Employees are responsible for notifying their immediate supervisor in writing of a conviction, entry of a “no contest” plea or imposition of a sentence if the infraction relates to the position held by the employee. Misdemeanor convictions will be considered based on job relatedness.”

Cause: A cause for the employee’s actions was not identified but it does appear that employees attempted to hide the fact that they were not physically present at the work location by logging in prior to arrival or after departure from the work location.

Effect: Cooperation or coordination amongst employees to deceive the City related to time recording, resulted in erroneous payments to the employees. Shared passwords create a vulnerability for the City’s operations.

Recommendation: The employees should be held accountable for violating the City's rules and regulations and Aviation management should take appropriate action against those in violation. Aviation Management should review the time and payroll records for its employees to determine whether this misconduct is pervasive and management should consider whether any overpayments to the employees related to time card misconduct should be recouped.

Department Response: AD agrees with the recommendation. AD began its own investigation upon learning of this situation. Pending the outcome of that investigation and the final publication of this report, AD will ensure that appropriate disciplinary processes, if necessary, are initiated. Appropriate actions will be taken to hold those individuals accountable, including recoupment of overpayments related to time card misconduct, if warranted.

Within thirty days of issuance of the final report, AD's internal auditor will conduct a review to determine if other discrepancies exist in time and payroll records. In addition to the informational letters and training indicated in response to Observation 1 above, AD will similarly provide specific training to identify and address deception and accountability.

Appendix

Union Agreement Introduction

AFSCME Local 624 Blue Union Agreement

The AFSCME Local 624 Blue Union Agreement is effective September 25, 2021 through June 30, 2023. A review of the Union agreement identified the following sections of this agreement as applicable to the OIG investigation.

Section 0.4.3 states “Pay and contractual benefits will begin for bargaining union employees on the first day immediately following the completion of the probationary period.”

Section 2.3.2 states “For the purpose of computing overtime, paid leave will be considered time worked.”

Section 2.3.3 states “Employees required to work on holidays will be paid regular holiday pay plus time and one-half (1-1/2) for hours actually worked.”

Section 5.1.2 states “Other than bid vacation, a request for accrued vacation may be made by an employee prior to leaving on vacation, if at least seven (7) calendar days’ notice is given to his/her department director. On a case-by-case basis, at the discretion of the City, employees may be allowed to use accrued vacation leave with any notice, subject to supervisor approval.”

Section 7.1.2 states “Employees who are required to work on a holiday may designate that holiday as a floating holiday. If the employee elects to exercise this option they will work the designated legal holiday a straight time pay and may opt to receive either time and one-half off duty or time and on-half pay. If the time off is selected such time will be scheduled subject to staffing needs and the approval of management.”

Section 9.1.2 states “All requests for leave will be submitted for approval on City Form P-30 “Request for Leave of Absence” or KRONOS, and will have any necessary documentation attached. If an employee desires to be absent from duty before the necessary forms have been submitted and approved, he/she must request approval from his/her immediate supervisor within a reasonable amount of time before he/she was regularly scheduled to report for duty, and the supervisor must respond within 3 working days from the date of the request.”

Section 12.1 Flex Time states “The City and the Union agree to meet to identify areas where flextime work schedules may be implemented to benefit both the employees and the requirements

of the City for productivity. In areas where the employees and management wish to implement flexed work schedules, the parties may modify work hours by mutual agreement.”

AFSCME Local 3022 M-Series Union Agreement

The AFSCME Local 3022 M-Series Union Agreement is effective May 11, 2019 through June 30, 2020. The Labor Management Relations Ordinance permits the continuity of an existing Union agreement after expiration while negotiations continue with a signed Memorandum of Understanding. The Memorandum of Understanding was effective November 30, 2021.

A review of the Union agreement identified the following sections of this agreement as applicable to the OIG investigation.

Section 2.3.1 states “As a condition of employment, employees may be required to work overtime. Overtime work for City employees is generally discouraged; however, when overtime is required for non-exempt employees, compensation must be in accordance with the Fair Labor Standards Act (FLSA) and the Agreement. Paid time will be considered hours worked for the purposes of calculating overtime.”

Section 2.3.2 states “A non-exempt employee shall not work more than the regularly scheduled forty (40) hour workweek without prior approval of the department director or immediate supervisor as designated by the director. Working overtime without prior approval is considered just cause for disciplinary action up to and including termination.”

Section 2.3.3 states “Overtime payment may, by mutual agreement, be in the form of cash or compensatory time. Compensatory time is limited to a maximum accrual of sixty-four (64) hours. Accrued compensatory time shall be used for vacation.”

Section 5.1.3 states “Scheduling Vacation Leave: Vacation leave requests will normally be submitted as least twenty-four (24) hours in advance of the time that is requested. On a case by case basis, and in the sole discretion of the Employee, employees may be allowed to take accrued vacation leave with less than twenty-four (24) hours’ notice. All requests are subject to the approval of management and the employees are required to ensure approval prior to being absent from work.”

Section 7.1.2 states “with the written approval of the department director or designee, an employee shall be allowed to take a paid holiday as a floating paid holiday within one (1) calendar year after the holiday.”

Section 9.1.1 states “Requests for paid leave will be submitted for approval on the Request for Leave of Absence Form (P-30). Requests shall include any necessary documentation. If an employee is absent from duty without prior authorization, the employee shall notify the employee’s immediate supervisor and explain the circumstances of the absence no later than one (1) hour after the regular scheduled time to report to duty or as required by the department. The proper forms shall be completed as soon as possible upon return to work.”

Section 9.4.1 states “Employees who are exempt under Fair Labor Standards Act (FLSA) shall be required to perform certain functions regardless how many hours are required to complete assigned tasks. Departments shall use flexible work schedules, when appropriate, to assist these employees. However, unusual circumstances may occur when an extra demand is placed on an employee that requires work involving a substantial number of hours that cannot be accommodated through flexible work schedules.”

Section 10.1.1 states “An employee who is absent from work without prior approval may be approved for emergency vacation leave by management.”

Section 11.1.1 states “An FLSA non-exempt employee shall have a workweek of forty (40) hours per week, eight (8) hours or ten (10) hours per day.”

Section 11.2.1 states “Although a FLSA exempt employee may have a regularly scheduled forty (40) hour work week, a FLSA exempt employee shall not have any entitlement to additional compensation or paid leave other than those set forth in this Agreement.”

Section 12.1.1 states “An employee may submit a request for a flex work schedule to the employee’s immediate supervisor. The request shall be in writing and shall indicate the schedule requested.”

Section 12.1.2 states “The request shall be subject to approval by the employee’s immediate supervisor. The immediate supervisor’s decision to approve or deny the request shall be based on the business needs of the operations as well as the employee’s needs. If multiple employees within the same work unit request flex-time schedules, the criteria set forth herein shall be used by the immediate supervisor to determine whether or not to approve any or all of the requests. Where all other factors are equal, the determining factor shall be class seniority within the work unit or within division where sections do not exist.”

Section 12.1.3 states “The immediate supervisor shall respond to flex-time schedule requests with an explanation in a timely manner.”

Section 12.1.4 states “Flex schedules for employees who are eligible for overtime pay shall not exceed forty (40) hours during a workweek.”

Section 12.1.5 states “Flex-time schedules in existence at the time this Agreement is executed shall be considered in accordance with the provisions set forth herein.”

Section 27 states “It is acknowledged by the parties that electronic surveillance of its employee(s) is a management prerogative. The electronic surveillance of its employee (s) may be used in disciplinary actions. When Electronic Surveillance is part of the day to day operation, the employee will be informed. The utilization of Electronic Surveillance as part of an investigation does not require notice to the employee (s) being investigated.”

Policy Introduction

Personnel Rules and Regulations

The City of Albuquerque’s Merit System Ordinance establishes the framework for the administration of the City’s personnel system. Pursuant to the Merit System Ordinance, these Personnel Rules and Regulations are hereby promulgated to interpret and implement the Ordinance.

These Personnel Rules and Regulations establish the policies and practices which will be followed by the City of Albuquerque in personnel administration. They define a system based on merit and the principles which govern the conditions of City employment. The Personnel Rules and Regulations shall be distributed to all departments, divisions, sections, agencies and programs of the City in order that an official copy is accessible to all employees during working hours.

Section 302. REGULAR WORK HOURS states “Employees will perform their work in a responsible manner, observing scheduled work hours and complying with City policy governing paid and unpaid leave of absence. Employees are further responsible for complying with City policy concerning sick and vacation leave usage. The department director shall specify the working time of their employees.”

Section 302.1 Lunch Periods/Breaks states “Lunch periods are usually one (1) hour, and breaks, fifteen (15) minutes, one (1) break period permitted in the first half of the day worked and one (1) in the second half of the day worked. Supervisors shall be responsible for scheduling and may limit breaks if, in their opinion, continuous work is required because of an emergency or unusual condition. An unpaid lunch break of at least thirty (30) minutes will be provided. In the event a non-exempt employee is required to work during their lunch period, this time will be compensated in accordance with the Fair Labor Standards Act (FLSA). Lunch periods and breaks may not be accumulated and used at other times or for other purposes.”

Section 302.2 Overtime Work states “As a condition of employment, employees may be required to work overtime. Overtime work for City employees is generally discouraged, however when

overtime is required for non-exempt employees, compensation must be in accordance with the Fair Labor Standards Act (FLSA) and any applicable collective bargaining agreement.”

“A non-exempt employee shall not work more than the regularly scheduled forty (40) hour workweek without prior approval of the department director or immediate supervisor as designated by the director. Working overtime without prior approval is considered just cause for disciplinary action up to and including termination.”

“In the absence of any collective bargaining agreement concerning method of payment, payment may be in the form of cash or compensatory time, which is limited to a maximum accrual of sixty (60) hours. All accrued compensatory time must be utilized within 180 days of accrual. If not used the balance must be paid to the employee on the next regularly scheduled payroll.”

Section 305. PROBATIONARY PERIOD states “As a condition of employment, classified employees must serve a probationary period. An employee serving a probationary period does not have a legitimate entitlement to continued employment and may be terminated for any or no reason.”

“A probationary period shall be utilized by the supervisor to closely evaluate the employee’s work to provide guidance and direction to the employee to achieve satisfactory performance in their new position.”

“For police officers, fire fighters, and correction officers, the probationary period shall be twelve (12) months immediately following the original appointment date or from the date of graduation from the police academy or fire academy, whichever is later, whether or not such appointee has been previously employed by the city.”

“The probationary period for all other classified employees shall be for a period of six (6) months immediately following the original classified appointment date. However, if a non-public safety employee that has completed probation accepts a new position that requires the carrying of a weapon the employee will be required to satisfactorily complete a twelve (12) month **evaluation period**. If the employee does not successfully complete the **evaluation period** the employee will be placed in a comparable position for which they qualify.”

“At any time during the probationary period an employee may be dismissed for any reason, which is not prohibited by law. The respective department director will document the completion of the probationary period by submitting a personnel action form and a performance evaluation. Failure to submit the personnel action form shall constitute dismissal of the employee. Upon the supervisor’s recommendation, the department director may extend the probationary period, one time, for up to a maximum of sixty (60) days.”

“An employee serving in a probationary period is not entitled to certain rights and benefits as provided for in other sections of the Personnel Rules and Regulations.”

301 Code of Conduct

The City of Albuquerque's Personnel Rules and Regulations includes the Code of Conduct. A review of the City's Code of Conduct identified the following sections as applicable to the OIG investigation.

Section 301.2 Professional Excellence states "Employees are encouraged to strive for personal and professional excellence as a means of keeping current on relevant issues and administering the public's business with professional competence, efficiency and effectiveness."

Section 301.3 Standards of Conduct states "Employees shall in all instances maintain their conduct at the highest personal and professional standards in order to promote public confidence and trust in the City and public institutions and in a manner that merits the respect and cooperation of coworkers and the community. Employees shall not use insulting, abusive or offensive language or actions toward the public or co-workers. Ethnic or sexist jokes, slurs and other comments or actions that might embarrass or offend others are prohibited. Employees shall not harass others by making sexual advances or by creating an intimidating or offensive working environment or by making false accusations regarding such conduct. Display of visual materials that may be sexually or racially offensive is also prohibited. Employees shall not have in their possession during assigned work hours, including lunch periods, in any facility, vehicle or work site, illegal drugs, alcohol, drug paraphernalia, weapons or explosives, unless directly related to their city responsibilities. Additionally, employees may not use any product for other than its intended manufactured use. Employees are responsible for notifying their immediate supervisor in writing of a conviction, entry of a "no contest" plea or imposition of a sentence if the infraction relates to the position held by the employee. Misdemeanor convictions will be considered based on job relatedness."

Section 301.9 False statements/Fraud states "No employee shall willfully make any false statement, certificate, mark, rating or report in regard to any test, certification, appointment or investigation, or in any manner commit any fraud, conceal any wrongdoing or knowingly withhold information about wrongdoing in connection with employment with the City or in connection with the work-related conduct of any City employee."

Section 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."

Section 301.15 Automated Systems states "All automated systems, including electronic mail; internet usage, software and hardware are for official City business. All users will conduct themselves in a legal, professional and ethical manner. All automated systems are valuable and must be protected from misappropriation, abuse, misuse, theft, fraud, loss and unauthorized use or disposal. Misappropriation of computer time, hardware or software includes, but is not limited to, using a computer to create or run unauthorized jobs, operating a computer in an unauthorized mode or intentionally causing any kind of operational malfunction or failure. Employees are required to

terminate processing from their terminals/PCs using standard log-off procedures when not in use to prevent unauthorized use of such equipment. Employees are required to report violations or suspected violations to their department director or, if the computer is under the control of the Information Systems Division (ISD), to the Chief Information Officer. Employees shall not use City computer time, hardware or software for any personal gain or profit. Employees are required to comply with all policies, practices, and procedures promulgated by the Department of Finance and Administrative Services and approved by the Chief Administrative Officer regarding the use and security of automated systems. As used in this section, automated system and/or computer shall mean the City's mainframe computer and peripheral equipment, any terminal or desktop computer, which communicates with a computer, network or mainframe and any standalone personal computers."

Section 301.17 Supervision of Employees 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, applicable legislation, and relevant judicial/administrative decisions."