



OFFICE OF INSPECTOR GENERAL
City of Albuquerque

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Informative Investigative Case Synopsis

FILE NO: 23-0116-C // 24-0042-C

SUBJECT MATTER: Alleged time card fraud of two City Employees by not reporting to the office during their scheduled working hours.

STATUS: Final

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DISTRIBUTION:

Honorable Mayor
President City Council
Chief Administrative Officer
City Councilors
Director Council Services
City Attorney
Department Director
Members, Accountability and Government Oversight Committee
File

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EXECUTIVE SUMMARY

The City of Albuquerque Office of Inspector General (OIG) conducts investigations, inspections, evaluations, and reviews following the Association of Inspectors General (AIG) standards.

City Ordinance 2-17-2 states the “Inspector General's goals are to (1) Conduct investigations, inspections, evaluations, and reviews 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) Carry out the activities of the Office of Inspector General through independence in both fact and appearance, investigation and interdiction; and (4) Propose ways to increase the city's legal, fiscal and ethical accountability to ensure that tax payers' dollars are spent in a manner consistent with the highest standards of local governments.”

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

On December 22, 2023, the OIG received an anonymous allegation that stated that two (2) City Employees (E1 and E2) were not following City Policy 302. Regular Working Hours and failed to report to work during working hours. The allegation stated the two identified City Employees did not communicate time off or their times worked from home.

On February 6, 2024, the OIG received a subsequent anonymous referral which stated the same allegations as received by the OIG on December 22, 2023, except the allegations were specific to E2.

Finding:

Based on the evidence reviewed during the investigation, the OIG could not substantiate the allegation of time card fraud by E1 and E2 because the evidence was inconclusive.

ABBREVIATIONS

City:	City of Albuquerque
E1:	City Employee
E2:	City Employee
E3:	City Employee
OEM:	Office of Emergency Management
OIG:	Office of Inspector General

INTRODUCTION

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

Complaint

Alleged time card fraud of two City Employees by not reporting to the office during their scheduled working hours.

Background

The Office of Emergency Management (OEM), as defined by its mission statement on its website states:

The office proactively plans for all hazards, works to reduce threats, and prepares Albuquerque residents to respond and recover from any emergency.

Based on the nature of this work, OEM employees are expected to be on call when needed to respond to any emergencies that may arise within the City.

SCOPE AND METHODOLOGY

Scope:

Review of identified City Employees' work schedules and work locations.

The methodology consisted of:

Assess complaint allegation

Obtain and review evidence in support of the allegation Prepare an investigation work plan

Review the Inspector General Ordinance, Article 17 Review 302 Regular Work Hours

Collect evidence or statements to corroborate the events Contact the Legal and Risk Departments to identify pending litigation

Write report

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

INVESTIGATION

Allegation:

E1 and E2 were not reporting to the office during their scheduled working hours in violation of 302 Regular Work Hours.

Authority:

Article 17 Inspector General Ordinance

302 Regular Work Hours

Evidence:

Employee HR Files

Badge Access Logs

VPN Logs

Email Profiles

Time Cards

Travel Expenses

Witness Interviews

Analysis:

In conducting our investigation, the OIG considered the above-noted evidence as a basis for our analysis.

Fraud, as defined in the Inspector General Ordinance § 2-17-3:

“the knowing misrepresentation of the truth or concealment of a material fact to induce another to act to his or her detriment.”

The OIG obtained and reviewed the Employee HR files of E1 and E2. Identified in the HR files were each employee's respective onboarding information for their positions with the department, including their identified job responsibilities.

The OIG's review of E1's job description states that the working conditions are:

Environmental: Office environment; exposure to computer screens. Occasional field environment; exposure to potentially hostile environments; Inclement weather; exposure to computers and radio systems.

Physical: Essential and supplemental functions may require maintain physical condition necessary for sitting for prolonged periods of time.

The OIG obtained and reviewed badge access information for the department office building. The department utilizes three (3) badge access systems identified as old, medium, and newest, of which each has a set amount of time that information will be stored as follows:

<u>System</u>	<u>Time Information is Stored</u>
Old	No Time Limit
Medium	90-day limit
Newest	No established time limit

The OIG identified that E2 did not have any badge access activity in any of the three systems. The OIG identified that E1 did not have any badge access activity for the Medium and Newest systems; however, E1 did have activity in the Old system in 2020.

The OIG received and reviewed VPN logs for E1 and E2. Identified in the logs were several instances of their city-issued computers connecting to the VPN from Albuquerque, New Mexico. The OIG identified that E1 did connect to the City's VPN in Santa Monica California from November 6, 2023 – November 9, 2023.

The OIG reviewed travel expenses for E1 for this timeframe and identified that E1 was on business travel as part of their job duties.

The OIG reviewed email profiles for E1 and E2 and identified several calendar reminders and work-related emails consistent with their expected job duties. Several of which indicated job duties which required them to be out of the office.

The OIG requested telework agreements for E1 and E2 but none were provided.

The OIG reviewed the timecard and leave balances for E1 and E2 and did not identify any inconsistencies pertaining to the initial allegation. The OIG identified several instances where E1 and E2 reported on their Kronos time card, annual or sick leave taken. The OIG noted that exempt (unclassified) positions within the City do not require an employee to clock in or clock out. An exempt employee has a set schedule which they review and approve themselves first, and then is reviewed by that employee's direct supervisor for final approval.

The OIG interviewed E3, an employee within the department, on July 31, 2024. E3 stated that the job responsibilities of each member of the department will sometimes require them to be on call and perform their job responsibilities outside of the normal office setting. During the interview, E3 stated that they were always in constant contact with E1 while E1's job duties required them to

be out of the office. Additionally, E3 stated that they worked with E2 during this time and stated that E2 conducted their job duties as required with no identifiable issues.

Conclusion:

Based on the evidence reviewed during the investigation, the OIG could not substantiate the allegation of time card fraud because the evidence was inconclusive.