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*City of Albuquerque*

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**REPORT OF INVESTIGATION**

**FILE NO:** 24-0222-C

**SUBJECT MATTER:** Alleged abuse of position; abusing parking validations; and time card fraud.

**STATUS:** Final

**INVESTIGATOR:** Christopher Saavedra

DocuSigned by:

*Christopher Saavedra*

**CHRISTOPHER SAAVEDRA, EnCE, CIGI**  
**INVESTIGATOR**  
**OFFICE OF INSPECTOR GENERAL**

February 10, 2025

**Date of Completion**

DocuSigned by:

*Melissa R. Santistevan*

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March 4, 2025

**Date of Completion**

Signed by:

*Victor Griego*

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**ACCOUNTABILITY IN GOVERNMENT**  
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April 9, 2025

**Date of Approval**

**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, abuse of resources to the detriment of the City. Abuse is the use of resources or exercise of authority 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 September 30, 2024, the OIG received an allegation of abuse of position and timecard fraud; stating that a City employee (E1) was utilizing a government system to validate their parking and misappropriating funds of the City. The allegation further states that E1 was incorrectly reporting their time in Kronos, the City’s official timekeeping application for City employees, resulting in E1 being paid for time they did not work. The allegation identifies that the Supervisor, Director, and Fiscal Manager are aware of this but allowed it to continue.

The OIG determined that it was appropriate to conduct a fact-finding investigation to substantiate or not substantiate the allegations of abuse of position and time card fraud.

The OIG’s findings and recommendations are intended to provide management with the identification of issues to enhance accountability and prevent future occurrences of fraud, waste, or abuse within the City’s operations or non-compliance with city policies.

### **Findings:**

- E1 incorrectly reported their time in Kronos compared to other evidence reviewed.

### **Recommendations:**

- The City should review the OIG’s supporting documentation and recoup any salary discrepancies and determine if disciplinary action is warranted.
- E1 should be required to take ethics and time reporting training to ensure they are adhering to City Policy regarding timekeeping.

**Subsequent Matter:**

- City employees have been utilizing the ability to remotely clock in and out of Kronos each work day.

**Recommendations:**

- The City should review employees' ability to remotely clock in and out of Kronos for potential internal control deficiencies and abuse by City employees who are required to clock in and out of Kronos each work day.

## ABBREVIATIONS

AIG:	Association of Inspectors General
City:	City of Albuquerque
D1:	City Department
DTI:	Department of Technology and Innovation
E1:	City Employee
FMLA:	Family and Medical Leave Act
HR:	Human Resources
NEO:	New Employee Orientation
OIG:	Office of Inspector General
S1:	City Supervisor
VPN:	Virtual Private Network

## INTRODUCTION

The OIG's mission 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:**

Allegation of abuse of position and timecard fraud; that a City employee (E1) was abusing their position by approving parking validation set to expire several years from the date of approval. The allegation further states that E1 was incorrectly reporting their time in Kronos, the City's official timekeeping application for City Employees, resulting in E1 being paid for time they did not work.

## SCOPE AND METHODOLOGY

### **Scope:**

Parking passes validated by E1 between July 3, 2024, and February 4, 2025, and E1's time records between July 2, 2024 and December 27, 2024.

### **Methodology:**

- 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 of City Policy 301.3 Standards of Conduct
- Review of City Policy 301.9 False Statements/Fraud
- Review of City Policy 301.11 City Funds
- Review of City Policy 301.13 City Records and Accounting
- Review of Human Resources (HR) Files
- Review of abuse of position through the validating of parking passes outside of normal job responsibilities.
- Review of E1's time card compared to other evidence obtained during the investigation.
- Collect evidence or statements to corroborate the events

Write report

This report was developed based on information available at the time and the OIG's review of documentation and records provided.

## INVESTIGATION

### **Allegations:**

#### **Allegation 1:**

Abuse of position by providing parking validations for longer expiration dates than what normal job responsibilities for E1 allow.

#### **Allegation 2:**

Time card fraud through E1 incorrectly reporting their time in Kronos, the official City timekeeping system, then what was actually worked.

### **Authority:**

The OIG reviewed 2-17-3: Definitions of Article 17: Inspector General which states:

*“ABUSE. 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 of the position held by the person exercising the authority. Abuse does not necessarily involve fraud or illegal acts.”*

The OIG reviewed 301.3 Standards of Conduct which 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 co-workers and the community.”*

The OIG reviewed 301.9 False Statements/Fraud which 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.”*

The OIG reviewed 301.11 City Funds which states:

*“Employees are personally accountable for City money over which they have possession or control. All employees who are in control of City funds must maintain accurate and current records of all such funds. Employees must comply with all policies, practices, and*

*procedures promulgated by the Department of Finance and Administrative Services and approved by the Chief Administrative Officer and in accordance with Generally Accepted Accounting Principles regarding the receipt, recording and disbursement of public monies.”*

The OIG reviewed 301.13 City Records and Accounting which 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.”*

**Evidence:**

- HR File for E1
- Security Badge Access Logs for E1
- Parking Pass Logs for E1
- Kronos Timesheets for E1
- Kronos Timecard Audit Trail for E1
- Parking Validations for E1
- Teleworking Agreement for E1
- City Virtual Private Network (VPN) Logs for E1
- Interviews

**Analysis:**

**Allegation 1: Abuse of Position:**

The OIG investigated the allegation of abuse of position of E1 by approving parking validations set to expire years from the date of approval.

The OIG requested and received a document titled “Ticket Validations” from the City’s Parking Division for E1 from July 3, 2024 – February 4, 2025. The OIG identified that no ticket validations were created by E1 that were outside of their normal job responsibilities.

**E1 Interview:**

The OIG conducted an interview with E1 on January 15<sup>th</sup>, 2025. The OIG asked E1 if they have, as a part of their job responsibilities, ever issued Parking Validations. E1 stated the following:

*“I would do parking validations for the health fair or open enrollment or really anything anytime our division manager asked me to print parking passes. I’m printing like one-hundred (100) two-hundred and fifty (250) sometimes at a time.”*

The OIG asked E1 what was printed. E1 stated the following:

*“The little bar codes that people can use when they leave the parking lot to help lift the gate.”*

E1 further stated:

*“I’ll validate for someone if they ask me to. Especially now that I deal with employees that are like FMLA (Family and Medical Leave Act). A lot of the times, they don’t necessarily work here in City Hall so I’ve talked to my Director and they said that was absolutely fine to validate if I needed to.”*

The OIG asked if it was possible to set a timeframe for a parking validation to more than just a one-time use. E1 stated:

*“If you wanted to, sure. I typically wouldn’t do that. I would only print those QR code for NEO (New Employee Orientation) which is one (1) day or the health fair which is one (1) day or open enrollment fair, which this last year in 2024 we had two open enrollment fairs because of all the changes that happened this year. So, there was like two times where I had to print that much.”*

The OIG identified from the interview, that E1 had the capability to create the parking validations for City employees by having access to the government system at manages them. However, the OIG was unable to identify any instance from the evidence obtained during the course of the investigation, of E1 approving parking validations set to expire years from the date of approval.

**Allegation 2: Timecard Fraud:**

The OIG reviewed the badge access logs, Kronos and Cognos timesheets, Kronos Timecard Audit Trail, HR File, Parking Pass Logs, and VPN Logs and established a timeline with the compiled data to determine the following:

- when E1 clocked into Kronos,
- how E1 clocked into Kronos (i.e., In Office or Remotely through the City VPN)
- when E1’s Parking Pass was used to enter the parking area,
- when E1’s City Badge was used to access a secured door,
- when E1 clocked out of Kronos,
- when E1’s parking pass was used to leave the parking area.

The OIG also reviewed E1’s Teleworking agreement and identified that their approved teleworking days were as follows:

Teleworking Schedule	Day 1	Day 2
Before 10/15/2024	Mondays	Thursday
After of 10/15/2024	Mondays	Wednesday

The OIG reviewed E1’s VPN logs dated from July 1, 2024 – November 5, 2024. The information identified E1’s City Computer interacting with the City VPN during this time period. The City’s



Department of Technology and Innovation (DTI) stated that during this time period some VPN logs were affected due to server migration.

The OIG was able to establish a period of time was identified from July 2, 2024 – December 27, 2024 based on the range of dates from each of the above identified evidence; totaling one-hundred and thirty (130) total days with a schedule of 8:00am – 5:00pm Monday – Friday, where sufficient data was present to determine a timeline of events related to E1's time.

The OIG also identified one-hundred and fifty-six (156) instances of E1 remotely clocking in and out of Kronos based on their Kronos Timecard Audit Trail report reviewed.

E1 Interview:

The OIG conducted an interview with E1 on January 15<sup>th</sup>, 2025. The OIG asked E1 if their previous position with the City allowed for teleworking days. E1 stated they were allowed to telework two (2) days a week.

The OIG inquired if E1's previous position required them to manually clock in and out each day. E1 stated their position in question required them to clock in and out. The OIG asked how E1 logged their time in Kronos. E1 responded:

*"If I was at home, I would be on my little set up at home on my laptop or I will be at my desk. I'm an early bird, I'm usually here around, anywhere between 7:15 to 7:45, but I'm very rarely here past 8 o'clock."*

The OIG sought clarification on how E1 clocks in and out of Kronos each day. E1 stated:

*"Just Kronos on my laptop. I have a bookmark to click on that says Kronos."*

The OIG asked if E1 shares their parking pass with any other person(s). E1 stated:

*"So yes, previously because I didn't purchase a parking pass for myself until I started working here at D1, because you get a free one when you work for APD (Albuquerque Police Department). My [REDACTED] and I car pooled up until August of 2023. Yeah, up until August of 2023, my [REDACTED] and I car pooled."*

*"So, there were definitely times where he would typically only drop me off in the front of the building, but he would come have lunch with me and he would use the parking pass to come in park and then go back to work."*

The OIG later confirmed with the City's Parking Division that E1 began paying for their parking pass through the Parking Division on October 3, 2022.

The OIG asked what E1's approved lunch duration was during the time in question. E1 stated their lunch was one (1) hour each work day.

The OIG presented E1 with timeline of events based on the identified evidence stated above in this report. The OIG requested E1 provide their insight into the missing time identified during the

investigation. E1 stated that in the month of August 2024, E1 would give presentations related to open enrollment to different departments. E1 stated this was the reason for discrepancies for this month.

The OIG noted E1's response to a date of July 17<sup>th</sup>, 2024 where twenty-one (21) minutes were unaccounted for. The OIG identified that E1 clocked into Kronos at 8:00am, but their parking pass was first used to enter the garage at 8:21am and to leave the garage at 5:07pm. E1 stated the following in response to the identified missing time and why the correct time was not entered into Kronos:

*"There was a period of time where we had another car that we used and it got into a little fender bender so I only had the one car that we were using. I'm thinking that may have been a day where... my [REDACTED] may have dropped me off at work and then... my [REDACTED] may have dropped me off at work and then pulled around to the parking because maybe I forgot something. I'm known for leaving things everywhere. I remember one day specifically that I had to call him and be like 'babe I'm so sorry I forgot my glasses' I still had my sunglasses on. I tell him all the time to just pull into the parking lot. Especially, once he has made that turn it's a lot easier to just go back around and then down into the garage."*

The OIG asked if E1's spouse was an employee with the City. E1 stated that their spouse was not. The OIG identified that the parking pass was used at 8:21am but was not used again to leave the parking garage until 5:07pm, identifying that the car did not leave the garage until that time. The OIG asked E1 if there was a reason why, if their spouse used the pass to park in the garage, the car didn't leave until 5:07pm. E1 stated:

*"No, but like I said it may not have been that day. I'm not sure. No, I'm not sure. That was a very busy time from May until just recently."*

The OIG asked E1 if it was normal for them to come into the office during one of their teleworking days. E1 stated that their supervisor would message E1 to come into the office. The OIG asked if it was normal for E1's supervisor to request E1 come into the office during the middle of the day or another time. E1 stated:

*"I set a boundary. I'm not just going to come in right away when you ask me. This is my teleworking day. So, I need time to get ready and prepare myself to come to work. If you are contacting me at 9:30, I'm giving myself an hour to get to wherever it is."*

The OIG restated and asked if it was more common for E1's supervisor to request that E1 come into the office day before or to message E1 during the day to have them come into the office that same day. E1 stated their supervisor would do both typically.

The OIG asked E1 if they had any knowledge of a Kronos application or ways to access Kronos from cellphones. E1 stated they were not aware of any Kronos application or other ways to access Kronos other than from a City Laptop. E1 reiterated that they only use their laptop to clock in and out of Kronos and they did not know the application existed.

The OIG requested E1 provide documentation for this time. E1 stated that they would.

E1 Interview Follow Up:

The OIG received the requested information from E1 on January 27, 2025 with justifications for July 15, 2024, August 13, 2024, August 20, 2024, August 21, 2024, and August 27, 2024 where E1 came in part way through the day on one of their teleworking days, had off site trainings, or other office or department events of which they received approval from their supervisor to attend. Based on this information, the OIG updated the above data set including the new justifications provided.

After factoring in the information provided by E1, the OIG identified fifteen (15) discrepancies in E1's time in Kronos from July 2, 2024 – December 27, 2024 compared to the evidence identified in the investigation. The OIG also identified instances of E1's supervisor (S1) creating "Edit Punches" which resulted in S1 changing E1's time from its original punch in time.

The OIG determined the discrepancies by reviewing E1's Kronos timesheet and comparing inconsistencies with other evidence identified. The OIG identified instances where E1 either clocked in before their parking pass was used, clocked out after their parking pass was used, or has a time during the day when E1's parking pass was used to leave the parking lot and later used to enter the parking lot before being used again for a final time during that same work day. The OIG determined the following days with inconsistent time:

- July 10, 2024:
  - o Clock into Kronos at 8:00 am remotely through the City's VPN
  - o Parking pass used at 8:08 am to enter the garage
  - o Edit Punch completed by S1 to change E1's clock in time to 8:15 am at 8:17 am
  - o Edit Punch completed by S1 to change E1's clock in time to 8:00 am at 2:15 pm
  - o Clock out of Kronos at 5:00 pm remotely through the City's VPN
  - o Parking pass used at 5:08 pm to leave the garage
- July 16, 2024:
  - o Clock into Kronos at 8:00 am remotely through the City's VPN
  - o Parking pass used at 8:05 am to enter the garage
  - o Parking pass used at 4:53 pm to leave the garage
  - o Clock out of Kronos at 5:00 pm remotely through the City's VPN
- July 17, 2024:
  - o Clock into Kronos at 8:00 am remotely through the City's VPN
  - o Parking pass used at 8:21 am to enter the garage
  - o Clock out of Kronos at 5:00 pm remotely through the City's VPN
  - o Parking pass used at 5:07 pm to leave the garage
- July 26, 2024:
  - o Parking pass used at 7:17 am to enter the garage.
  - o Security badge used at 7:19 am to access Parking South Single Door
  - o Clock into Kronos at 8:00 am remotely through the City's VPN
  - o Parking pass used at 4:54 pm to leave the garage

- Clock out of Kronos at 5:00 pm remotely through the City's VPN
- August 9, 2024:
  - Parking pass used at 7:32 am to enter the garage
  - Clock into Kronos at 8:00 am remotely through the City's VPN
  - Parking pass used at 11:36 am to leave the garage
  - Parking pass used at 1:03 pm to enter the garage
    - *Note: E1 has an approved scheduled lunch of sixty (60) minutes*
  - Security badge used at 1:07 pm to access Parking North Double Door
  - Clock out of Kronos at 5:00 pm remotely through the City's VPN
  - Parking pass used at 5:02 pm to leave the garage
- August 14, 2024:
  - Parking pass used at 7:27 am to enter the garage
  - Clock into Kronos at 8:04 am remotely through the City's VPN
  - Security badge used at 9:31 am to access Parking South Single Door
  - Security badge used at 4:28 pm to access Parking South Single Door
  - Parking pass used at 4:33 pm to leave the garage
  - Clock out of Kronos at 5:01 pm remotely through the City's VPN
- September 3, 2024:
  - Parking pass used at 7:18 am to enter the garage
  - Security badge used at 7:21 am to access Parking South Single Door
  - Clock into Kronos at 8:00 am with device connected to City Hall Network
  - E1's Sick Leave approved by S1 for 2 hours from 10:30 am – 12:30 pm
    - *Note: Approved Leave Request was approved by S1 on September 6, 2024 at 12:59*
  - Parking pass used at 10:24 am to leave the garage
  - Add Punch completed by S1 to clock out E1 at 10:30 am with device connected to City Hall Network
    - *Note: Add punch completed by S1 on September 6, 2024 at 2:50 pm*
  - Add Punch completed by S1 to clock in E1 at 12:30 pm with device connected to City Hall Network
    - *Note: Add punch completed by S1 on September 6, 2024 at 2:50 pm*
  - Parking pass used at 12:34 pm to enter the garage
  - Security badge used at 12:39 pm to access Parking South Single Door
  - Clock out of Kronos at 5:00 pm remotely through the City's VPN
  - Security badge used at 5:04 to access Parking South Single Door
  - Parking pass used at 5:11 pm to leave the garage
- September 12, 2024:
  - Clock into Kronos at 8:00 am remotely through the City's VPN
  - Parking pass used at 8:05 am to enter the garage
  - Security badge used at 8:08 am to access Parking South Single Door
  - Clock out of Kronos at 5:00 pm remotely through the City's VPN

- Parking pass used at 5:02 pm to leave the garage
- October 25, 2024:
  - Parking pass used at 7:30 am to enter the garage
  - Clocked into Kronos at 8:00 am with a device connected to City Hall Network
  - E1's Approved Leave approved by S1 for 2 hours from 3:00 pm – 5:00 pm with a device connected to City Hall Network
    - *Note: Add Pay Code was completed by S1 on October 29, 2024 at 9:50 am*
  - E1 clocked out of Kronos by S1 at 3:00 pm
    - *Note: Add Punch was completed by S1 on October 29, 2024 at 9:51 am*
  - Parking pass used at 1:24 pm to leave the garage
- October 29, 2024:
  - Parking pass used at 7:26 am to enter the garage
  - Clocked into Kronos at 8:01 am with a device connected to City Hall Network
  - Parking pass used at 2:57 pm to exit the garage
  - Clocked out of Kronos at 5:01 pm remotely through the City's VPN
- November 1, 2024:
  - Parking pass used at 7:30 am to enter the garage
  - Clock into Kronos at 8:00 am with a device connected to City Hall Network
  - Parking pass used at 4:53 to leave the garage
  - Clocked out of Kronos at 5:00 pm remotely through the City's VPN
- December 3, 2024:
  - Parking pass used at 7:25 am to enter the garage
  - Clock into Kronos at 8:00 am remotely through the City's VPN
  - Parking pass used at 1:49 pm to leave the garage
  - Clocked out of Kronos at 5:00 pm remotely through the City's VPN
- December 17, 2024:
  - Parking pass used at 7:42 am to enter the garage
  - Clock into Kronos at 8:00 am remotely through the City's VPN
  - Parking pass used at 2:18 pm to leave the garage
  - Clocked out of Kronos at 5:00 pm remotely though the City's VPN
- December 20, 2024:
  - Clock into Kronos at 8:00 am remotely through the City's VPN
  - Parking pass used at 8:03 am to enter the garage
  - Parking pass used at 11:34 am to leave the garage
    - *Note: E1 has an approved scheduled lunch of sixty (60) minutes*
  - Parking pass used at 12:04 pm to enter the garage
    - *Note: E1 has an approved scheduled lunch of sixty (60) minutes*
  - Clocked out of Kronos at 5:00 pm with a device connected to City Hall Network
  - Parking pass used at 5:10 pm to leave the garage

- December 27, 2024:
  - o Parking pass used at 6:39 am to enter the garage
  - o Clocked into Kronos at 8:00 am with a device connected to the City Hall Network
  - o Parking pass used at 2:24 pm to leave the garage
  - o Clocked out of Kronos at 5:01 pm remotely through the City's VPN

E1 was allowed to provide the OIG with justification for their missing time. After consideration of E1's support, the OIG determined that of the one hundred thirty (130) days reviewed by the OIG, E1 had fifteen (15) total discrepancies; for 11.54% of those days. Totaling thirteen hours and twenty-nine minutes (13 hours and 29 minutes). The OIG identified that based on E1's pay rate at the time, amounted to two-hundred and ninety-four dollars and twenty-one cents (\$294.21).

Based on the evidence identified during the investigation the OIG could not substantiate Allegation 1 of E1 providing parking validations outside of normal job responsibilities their Supervisor, Director, and Fiscal Manager's approval.

Based on the evidence identified during the investigation the OIG was able to substantiate Allegation 2 of timecard fraud by E1 incorrectly reporting their time in Kronos, resulting in E1 being paid for time they did not work.

## FINDINGS AND RECOMMENDATIONS

### Condition:

Records reflect E1 clocking in prior to arriving at the office, clocking out after leaving the office, and/or incorrectly reporting their time related to approved leave during the day.

### Criteria:

E1 certified their Kronos time attesting it as accurate but records reveal discrepancies.

- 301.3 Standards of Conduct; specifically:
  - o *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 co-workers and the community.*
- 301.9 False Statements/Fraud; specifically:
  - o *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.*

- 301.11 City Funds; specifically:
  - *Employees are personally accountable for City money over which they have possession or control. All employees who are in control of City funds must maintain accurate and current records of all such funds. Employees must comply with all policies, practices, and procedures promulgated by the Department of Finance and Administrative Services and approved by the Chief Administrative Officer and in accordance with Generally Accepted Accounting Principles regarding the receipt, recording and disbursement of public monies.*
- 301.13 City Records and Accounting; specifically:
  - *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:

Unknown

Effect:

E1 incorrectly reported their time in Kronos 11.54% of the one-hundred and thirty (130) records identified and falsifying City time records, resulting in E1 being paid for time not worked.

Recommendations:

- The City should audit E1's Kronos timesheet and potentially recoup any salary overpayments to E1.
- E1 should take ethics and time reporting training to ensure they are adhering to City Policy regarding timekeeping.
- S1 should take Kronos timesheet management training to ensure they are adhering to City Policy regarding changing City employee timesheets.
- The City should consider appropriate disciplinary actions based on the City's independent review of the information detailed in this report.

Management Response:

Despite very little information to work with because this summary does not identify the employees or supervisors at issue, CHR management believes this matter has been addressed and resolved. OIG provided CHR management with a single spreadsheet showing 111 dates including clock-ins, clock-outs, and garage badge swipes for an unidentified employee – this is obviously not the full 130 data points mentioned above. There is also no evidence to indicate that any part of CHR management was aware of the timing of the employee's garage badge swipes.

Assuming we identified the correct employee, they and their peers were given clear expectations about clocking in and out in October 2024 promptly after CHR management became aware of the

allegations in this matter. Similarly, their supervisor was reminded of the same requirements. Based on the information available, it appears that coaching was successful because there is little to no recurrence. Finally, the issue is now moot because the presumed employee has accepted a new position and is now exempt from overtime under the FLSA and does not have to clock in and out. We will neither take further disciplinary action nor seek to claw back any funds.

**Subsequent Matter:**

During the course of the investigation, the OIG was made aware of City employees accessing Kronos remotely through the City VPN, which allows City employees to abuse the ability to clock in and out while not working.

**Condition:**

City employees have the ability to remotely clock in and out of Kronos each work day.

**Criteria:**

- 301.3 Standards of Conduct
- 301.9 False Statements/Fraud
- 301.11 City Funds
- 301.13 City Records and Accounting

**Cause:**

City employee circumvention of timekeeping requirements.

**Effect:**

Abuse by City Employees by clocking in or out for the day while not at their assigned work location. Resulting in a loss of time and money to the City.

**Recommendation:**

The City should review employees' ability to remotely clock in and out of Kronos for potential internal control deficiencies and abuse by City employees who are required to clock in and out of Kronos each work day.

**Management Response:**

The insinuation that CHR should review all employees' ability to clock in and out remotely exceeds the scope of this inquiry and the evidence available. There are far too many intricacies involved in facilitating a semi-remote work force using a time and attendance management system for the miniscule sample here to have significant bearing. In particular, although the OIG provided data for 111 dates, it did not even provide the data for all 130 dates referenced above.

To the extent we believe we were able to identify the correct employee despite OIG's obfuscation and very limited information, this matter has been addressed and is resolved. The presumed



accused and their peers were given clear expectations about clocking in and out in October 2024. Similarly, their supervisor was reminded of the same requirements. Based on the information available, it appears that coaching was successful because there is little to no recurrence.