

WEST VIRGINIA LEGISLATURE
Legislative Post Audit Division

Building 1, Room W-329
1900 Kanawha Boulevard, East
Charleston, West Virginia 25305-0610
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Denny Rhodes
Director

August 21, 2016

The Honorable William P. Cole III, President
West Virginia State Senate
Post Audits Subcommittee, Co-Chair
Room 229M, Building 1
State Capitol Complex
Charleston, West Virginia 25305

The Honorable Tim Armstead, Speaker
West Virginia House of Delegates
Post Audits Subcommittee, Co-Chair
Room 228M, Building 1
State Capitol Complex
Charleston, West Virginia 25305

Dear Mr. President and Mr. Speaker:

This letter is to inform the Post Audits Subcommittee of time and leave management issues within the Court of Claims, a division of the Legislature's Joint Committee on Government and Finance, with only 10 employees. Due to the serious nature of the problems at the Court of Claims, the Post Audit Division finds that it is critical to advise the Post Audits Subcommittee of our present findings, although a complete audit of the Court of Claims employees' leave issues will not be completed until the September 2016 interim meetings. In short, the Court of Claims staff knowingly violated West Virginia Code §12-3-13, which states:

No money shall be drawn from the treasury to pay the salary of any officer or employee before his services have been rendered.

At present, the Post Audit Division finds that:

- **Employee 1** was inappropriately paid for 32 days not worked resulting in the employee illegally receiving \$2,707 in wages and approximately \$812 in benefits.
- **Employee 2**, who left employment in 2015, was inappropriately paid for 24.89 days not worked resulting in the employee illegally receiving \$3,112 in wages and approximately \$934 in benefits.
- **Employee 3** was inappropriately paid for 7.14 days not worked between January 1, 2014, and June 30, 2016, resulting in the employee illegally receiving \$1,014 in wages and \$304 in benefits.
- **Employee 4** did not submit 20.86 days for leave taken between July 1, 2015, and June 30, 2016. Though the employee had sufficient leave balances to cover the absences, she failed to enter the time in the leave system to be deducted from those balances.

Identification of Initial Problem

On Monday, July 18, 2016, the Clerk of the Court of Claims (the Clerk) signed and submitted for the approval of the Legislative Manager a *Leave Without Pay (LWOP) Form* for a Court of Claims employee which included dates from May and June 2016. A LWOP form is needed when an employee has exhausted all annual and sick leave, thus requiring an adjustment to the employee's paycheck and leave accrual. When these adjustments are required, it is imperative that LWOP forms are submitted in a timely manner. On Tuesday, July 19, 2016, the Legislative Manager received the form, immediately questioned it, and realized the employee had already been paid for those days not worked. The Legislative Manager, who also serves as the Legislative Auditor, directed the Post Audit Division to conduct an audit of the leave records of all Court of Claims employees.

The Post Audit Division initially interviewed the Clerk regarding Employee 1's time discrepancies. The Clerk indicated she was aware that the employee owed time, but had decided not to take time away because she sympathized with the employee. The Clerk stated that an unwritten agreement was made with the employee to make up the time owed by working extra hours and on Sundays. During June 2016, the Clerk realized that the employee was not making up the time and furthermore, was missing additional work. Another unwritten agreement was made with the employee to take three days of leave without pay for each of the next three paychecks for a total of nine days. However, there was no documentation to support the actual amount of time owed.

In addition, the Post Audit Division interviewed an employee who acknowledged making an anonymous written complaint regarding Employee 1's failure to report to work approximately one year ago. The Presiding Judge of the Court of Claims acknowledged that he received the complaint regarding Employee 1.

Methodology

To perform the analysis, Post Audit obtained employee time records from the Court of Claims and employee leave records from the Legislative Fiscal Office. Using the data provided, Post Audit analyzed the number of hours worked each day based on the sign in and sign out times, the amount of leave entered into the Joint Committee leave system, and time owed considering a normal seven hour work day. According to the Clerk, all Court of Claims employees are able to make up for time missed by working through lunch or working over seven hours in a day, provided that the time is made up within the same week. Therefore, the Post Audit Division also analyzed time worked and leave taken as a weekly total based on a normal workweek of 35 hours. In conducting the analysis, the auditors provided the employees with the benefit of the doubt in various instances. If information was not available for review, for reasons such as time records were missing or the employee failed to sign out for the day, it was assumed the employee worked the full seven hour day. The auditors also gave the employee credit for working through lunch if there were no times entered on the sign-in sheet. Further, the auditors have assumed the times the employees have written down are accurate. Each employee time analysis was reviewed and verified for accuracy by an Audit Manager with a Certified Public Accountant license¹.

¹ The analysis for Employee 1 was conducted by myself, then reviewed by an audit manager with the Post Audit Division. An additional review and verification was completed by a second audit manager with a Certified Public Accountant (CPA) license. Further, an additional Post Audit CPA created a separate analysis to add additional assurance that the analysis was accurate and complete.

Findings

Employee 1:

A time and leave analysis has been completed by the Post Audit Division showing that Employee 1 was paid for a total of 32 days, or 224 hours, that were not actually worked between December 16, 2014, and June 30, 2016, for which the employee was illegally paid \$2,707 in wages and approximately \$812 in benefits. As of June 30, 2016, the employee had worked 81 weeks and owed partial time for 48 of those weeks (59%). From September 2015 through June 2016, the employee consistently added to the amount of time owed each month. In addition, the employee did not enter leave for November and December 2015 in a timely manner, creating a false impression that the employee had a positive leave balance. The employee entered 76.75 hours for November and December 2015 after the January 2016 leave accruals on January 29, 2016.

Employee 2:

Our analysis of Employee 2 shows a total of 24.89 days, or 174.25 hours, owed between March 25, 2013, and August 20, 2015. The employee separated from employment on August 20, 2015, and was paid \$1,514 for an annual leave balance of 82.75 hours. Based upon the employee's unverified claims that she worked through lunch with verbal approval from the Clerk, the auditors gave the employee credit for 69.25 work hours for the purposes of this analysis.

Employee 3:

The analysis of Employee 3 shows a total of 7.14 days, or 50.00 hours, owed by the employee between January 1, 2014 and August 12, 2016. If the employee had properly entered leave owed on a weekly basis to account for a 35 hour workweek, the employee would have been required to go on *LWOP* status a total of 7.54 days or 52.75 hours. This includes three days in November 2015 when the Clerk allowed the employee to miss work without taking leave. The employee indicated the hours missed for these days were made up during December 2015 and February 2016; however, the make-up time indicated did not match the audited number of hours worked each day based on the sign in and sign out times. For example, the employee indicated she made up 1.00 hour by working more than 7.00 hours on February 12, 2016; however, the employee had actually submitted 7.00 hours of Annual Leave for the day with no actual hours worked. The employee has not been required by Court of Claims supervisors to submit a *LWOP* form, so the employee has been paid for time not worked.

Employee 4:

Our analysis of Employee 4 shows a total of 20.86 days, or 146 hours, owed between July 1, 2015, and June 30, 2016, because no leave has been entered into the leave system since December 28, 2015. The employee has sufficient leave to cover the full amount owed. Management had reason to know the employee needed to submit leave as the employee was out of the office for several full weeks. However, the Court of Claims failed to require the employee to submit leave.

Conclusion

Based upon this analysis, it appears that the Clerk and the Presiding Judge of the Court of Claims are fostering an environment where employees are not required to follow the policies and procedures adopted by the Joint Committee on Government and Finance or state law. The failure to require employees to either work a full 35 hour workweek or use paid leave to receive their full wages is a violation of West Virginia Code §12-3-13. The Court of Claims staff must follow the Joint Committee's written policies and

procedures designed to ensure that employees are properly recording time and leave. Furthermore, the Post Audit Division recommends that the Court of Claims report back to the Post Audits Subcommittee in September to detail all corrective actions taken.

Sincerely,



Denny Rhodes



FIRST DRAFT

West Virginia Court of Claims

Chief Judge
J. David Cecil
Judges
T. C. McCarthy Jr.
George F. Fordham

1900 Kanawha Blvd., E., Rm. W-334
Charleston, WV 25305-0610
Telephone (304) 347-4851
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Cheryle M. Hall
Clerk
Becky A. Ofiesh
Chief Deputy Clerk

AMENDED PRELIMINARY RESPONSE TO POST AUDIT FINDINGS (This "draft response" is being filed due to time constraints.)

August 19, 2016

The Honorable William P. Cole III, President
West Virginia State Senate
Post Audits Sub-Committee, Co-Chair
Room 229M, Building 1, State Capitol Complex
Charleston, WV 25305

LEGISLATIVE MANAGER

AUG 19 2016

The Honorable Tim Armstead, Speaker
West Virginia House of Delegates
Post Audits Sub-Committee, Co-Chair
Room 228M, Building 1, State Capitol Complex
Charleston, WV 24305

RECEIVED

Dear Mr. President and Mr. Speaker:

As Clerk of the Court of Claims, I was requested by e-mail correspondence dated Tuesday, August 10, 2016, at 4:44 p.m. from Aaron Allred to respond to the findings of an audit performed by the Post Audit Division for a Court of Claims employee (herein Employee 1) who was alleged to be in arrears for thirty-two days of leave. On Friday, August 12, 2016, at 6:08 p.m. (after normal business hours), I also received a Second Draft Report, which raised leave issues for three other employees of the Court (Employees 2-4). I was told to have the response to the Second Draft Report completed and submitted by Tuesday, August 16, 2016, at 5:00 o'clock p.m. So, the hours of business time allotted to me, by Aaron Allred, to respond to the allegations of the Second Draft Report, was thirteen hours and twenty-two minutes. Such a requirement is patently wrong and violates all the basics of due process. The findings of the First Draft Report and Second Draft Report, which raises leave issues for three other employees of the Court of Claims are addressed herein to the best of my ability given the time constraints. I have not been provided any of the documents allegedly reviewed by the Post Audit Division to review prior to this response. Therefore, this draft response will need to be revised after the Court of Claims has been afforded the opportunity to review the records and documents allegedly reviewed by the Post Audit Division as the basis of its Report. The second e-mail of Aaron Allred was sent to the Judges of the Court with a copy to me as Clerk after business hours (6:08

p.m., Friday, August 12, 2016). I was already home from working a full normal day of business for the Court. This second e-mail invited me, the Chief Deputy Clerk, Employee 3, and Employee 4 to meet with the Post Audit Division staff to “go over the time calculations that have led to the draft findings Monday morning,” August 15, 2016. On Monday, August 15, 2016, despite other pressing work, the Clerk contacted Melissa Bishop and agreed to meet Monday at 3:00 p.m., as requested. Melissa met with Employee 3 first regarding the alleged issues. They met before lunch and Employee 3 was advised of their revised findings. We were also made aware that Employee 2, who resides out of state, would be contacted by Melissa by telephone. The rest of us were to meet with Melissa as planned. However, at approximately 4:10 p.m. the Chief Deputy Clerk checked with Melissa regarding the meeting, and was told by Melissa that Anne Ellison had come to her office and unilaterally canceled the meeting. Melissa was surprised that no one had notified those who were to attend the meeting that the meeting had been unilaterally cancelled.

Employee 1

Employee 1 was employed by the Court on December 16, 2014, as a Docket Clerk, an administrative position. Employee 1 had been interviewed for the position by the Chief Judge and the Clerk of the Court of Claims, and was determined to be the best applicant for this position, which became vacant when a previous employee was transferred to the Legislative Services Division. Employee 1 had to learn a new computer program to perform the job duties. This program is unique to our office since it was created by the computer center. Employee 1 learned this program very quickly. As Employee 1 learned the computer program used for the position, Employee 1 improved upon the computer capabilities to become more efficient. Employee 1 performed the job duties excellently and efficiently throughout the employee’s tenure with our office. Employee 1 was an excellent employee and had no issues with annual and/or sick leave until after Employee 1 was involved in a serious automobile accident in August 2015, which caused the employee to lose significant time in the office. Employee 1 did submit sick and annual leave for these purposes.

I agree with the statement that “the Clerk of the Court of Claims indicated she was aware the employee owed time, but had decided to not take time away because she sympathized with the employee.” However, that statement was only made with respect to, and only referred to the six days of leave of which the Clerk had just been notified. However, the Post Audit Division’s allegation that thirty-two cumulative days were unreported by this employee was a complete surprise to the Clerk and to the Court. Prior to this audit, the Clerk had determined, based upon a review of Employee 1’s hours taken in April, May, and June, 2016, by the Chief Deputy Clerk, at the direction of the Clerk, that Employee 1 owed hours which totaled only six days. A memorandum from the employee acknowledging this six-day deficit was requested. However, the Chief Deputy Clerk was advised by Fiscal Officer Kevin Riffe that a memorandum was not needed from the employee; rather, a Leave Without Pay Form should just be submitted. The Clerk and Chief Deputy Clerk submitted a Leave Without Pay Form to the Fiscal Office to reduce pay received by this employee for three days in the next pay period. This was, in fact, done. The intent was to take three days per payroll in successive pay periods to make up these

days. The Chief Deputy Clerk was then going to have the Business Manager review all leave records for this employee for all previous months. The employee was advised that a Leave Without Pay Form would be submitted for future pay periods, because additional time out of the office was anticipated. It was my belief that Employee 1 would need time in excess of the employee's available accumulated leave so I advised the employee that our office would submit Leave Without Pay Forms for each pay period in the future.

The audit states that Employee 1 "was terminated by the Legislative Manager." It is important for the Post Audit Committee to be aware that this termination was done without any notice to the Clerk of the Court of Claims and while the Clerk was out-of-town attending Court of Claims hearings. The termination letter was handed to the Chief Deputy Clerk by the Legislative Manager, Aaron Allred, who indicated that the Speaker and the President had also been notified.

Neither the Chief Deputy Clerk, nor the Clerk, was consulted about the termination action being taken with respect to this employee. Likewise, the Chief Judge of the Court was not notified prior to the termination by the Legislative Manager. Furthermore, the termination letter stated, "You are to clear your office and desk of all personal effects by 5:00 p.m. today." Contrary to this directive, the employee was escorted from the Legislative Manager's office back to the Court of Claims shortly before lunch. Employee 1 was directed to gather any personal belongings, and was then escorted from the building, in a humiliating manner. This was very emotionally disturbing not only to Employee 1, but to all of the Court of Claims staff present. This action was not in compliance with the Employee Policies and Procedures Handbook, which provides the following:

Practices 3.1(1) Disciplinary Action:

As legislative employees, Joint Committee staff members are deemed appointees of the Legislature and serve at the pleasure of the Legislature. At the discretion of the Legislative Manager, *in consultation with an employee's immediate supervisor*, disciplinary action may include and (sic) written reprimand, suspension, transfer, demotion, *dismissal*, or other action deemed appropriate. (Emphasis supplied.)

It is clear the Legislative Manager did not comply with the provisions of the "Employee Policies and Procedures Handbook" in his actions to terminate the employee.

The Court of Claims demands to review and inspect each document upon which the allegations concerning this employee are made.

Employee 2

Employee 2 was employed first as the Administrative Assistant to the Chief Deputy

Clerk. Upon the retirement of the Business Manager, Employee 2 took that position. One of the employee's responsibilities was to maintain all staff leave records. Accordingly, Employee 2 reviewed all leave records at the end of every month and alerted staff to any discrepancies.

The allegation that Employee 2 was inappropriately for paid for 27.39 days not worked is in dispute. The employee vehemently asserts that this allegation is false and unfounded. Until the audit is complete, I am unable to respond.

The Court of Claims demands to review each and every record upon which the allegations concerning this employee are made.

Employee 3

Employee 3 has been with the Court of Claims for twenty-eight years. Given Employee 3's length of service to the Court and desire to perform the job duties in a professional manner, Employee 3 attempted to follow the leave policies to the best of the employee's ability. The Business Manager did not alert Employee 3 to any problems with the employee's leave records as they occurred, so there was never any intent to deviate from the policies of the Joint Committee on Government and Finance.

It is alleged that this employee was paid inappropriately for 7.93 days not worked. The Post Audit staff has met with the employee and it was agreed that the actual arrearage is 7.1 days. The Court and I do not know the results of that meeting.

The Court of Claims demands to review each and every record upon which the allegations concerning this employee are made.

Employee 4

Employee 4 was hired in June 2015 as Administrative Assistant in the Crime Victims Fund under the supervision of the Chief Deputy Clerk. Employee 4's leave records were in order for 2015. However, in 2016 it was necessary for Employee 4 to be out of the office for extended periods in January and April.

It is alleged that this employee did not submit 20.86 days even though the employee had sufficient leave balances. The employee disputes this total; Employee 4's records indicate only 18.5 days. Employee 4 did fail to submit appropriate requests for leave in a timely manner. Employee 4 will input this leave as soon as the computer system, which the Legislative Manager ordered locked, is unlocked. Employee 4 agrees that the employee inadvertently failed to input the leave. Employee 4 will input the leave and the same will be deducted.

The Court of Claims demands to review each and every record upon which the allegations concerning this employee are made.

AMENDED PRELIMINARY RESPONSE TO POST AUDIT FINDINGS

(This “draft response” is being filed due to time constraints.)

The allegation in the “Conclusion” of the Draft Report that states “it appears that the Clerk and the Presiding Judge of the Court of Claims are fostering an environment where employees are not required to follow the policies and procedures adopted by the Joint Committee on Government and Finance or state law”, is inflammatory and unfounded. On the contrary, it has been the policy of the Court of Claims that employees are required to sign a daily time sheet maintained at the front of the office. Each employee must sign in and out for any time missed during the day as well as the reason for such absence. New employees are given a copy of the Joint Committee’s “Employee Policies and Procedures Handbook” to read and acknowledge receipt of same. The signed copy of the receipt is then placed in the employee’s personnel file. I do not believe there will be any serious findings for our current staff members at the conclusion of the full audit. Furthermore, neither the Chief (“Presiding”) Judge nor either of the other judges has anything to do with employee attendance, and never has.

The allegation in the first paragraph of the Findings which states that the “Court of Claims staff knowingly violated WV Code §12-3-13”, is inflammatory and unfounded. The staff regularly submits all leave time when taken, as per the honor system, which is then monitored by the Business Manager.

The statement on Page 2 of the first draft report that “[a]ll employees are able to make up for time missed by working through lunch or working over seven hours in a day provided that the time is made up within the same week” is correct. This is a long-standing practice understood to be the policy of the Joint Committee. This was, in fact, a practice by employees in the Court of Claims.

As to the allegation in the Second Draft Report that according to the Post Audit report, “the analysis audit was reviewed by an audit manager, a second audit manager, and a senior auditor,” the Court of Claims is without sufficient knowledge, information or belief to form an opinion of the truthfulness of this allegation and demands to review all records and documents allegedly reviewed by anyone involved with the Post Audit Report.

EXPLANATION OF BUSINESS MANAGER POSITION

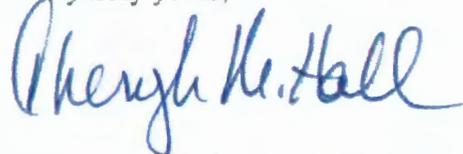
Since the inception of the position of Business Manager in the Court of Claims, that person has been assigned the duty of reviewing all leave taken by staff, as one of the duties and responsibilities of the Business Manager. The Clerk of the Court is often out of the office to attend Hearings a couple of weeks or more each month. Therefore, the former Business Managers have always performed this task and reported to me if an employee had issues with leave. The current Business Manager was transferred from the House of Delegates to the Court after the former Business Manager resigned in August 2015 to take a position out of state. The Business Manager was to begin on October 1, 2015, but was unable to take the position until

October 9, 2015. Unfortunately, it was necessary for the Business Manager to take a significant amount of sick leave (totaling approximately thirty days from October 2015 through June 2016) after which the Business Manager was directed by me to complete many other duties critical to the Crime Victims Fund as well as the Business Manager's leave record duties. (See the attached "Chronology of Events.") The filing of reports with the OVC (Office for Victims of Crime) in the Department of Justice was a critical requirement for receiving our \$1 million annual grant. Now, in retrospect, it is apparent that the Business Manager was unable to complete all of the position's assigned duties as to the leave records review in addition to other priority duties relating to obtention of the grant for the Court of Claims. Once the Business Manager had completed the grant application, the Business Manager was directed to return to reviewing staff time sheets and leave records on a weekly basis. The Business Manager was already in the process of creating a spreadsheet to track leave time more efficiently when the issue with Employee 1 arose.

I know the Business Manager is now reviewing all sign-in sheets on weekly basis, and any issues with time taken by employees is being addressed promptly. There will be a mandatory staff meeting to reiterate the requirements of proper leave reporting by all employees. Additionally, the Clerk or the Chief Deputy Clerk will audit the leave records on a monthly basis. The policy of "trusting employees with entering accurate leave and having this reviewed by the Business Manager" has been addressed by taking these actions.

I am confident that all of the written policies and procedures of the Joint Committee on Government and Finance have been followed, but will be strictly enforced henceforth.

Very truly yours,



Cheryle M. Hall,
Clerk of the Court of Claims

Attachment
CMH:clp

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Legislative Post Audit Division

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Dear Mr. President and Mr. Speaker:

This letter is written in response to the Preliminary Response to Post Audit Findings, submitted by the Clerk of the Court of Claims on August 16, 2016.

The Clerk of the Court of Claims indicated that she has had very little time to respond to Post Audit's findings regarding **employees' time and leave balances**. We find it necessary to point out that the Clerk **has been aware since July 19, 2016**, that the Post Audit Division was conducting a time and leave audit of the 10-person staff. The Clerk has had ample time to conduct an internal review of time and leave records, as those records are in the possession of the Clerk. The Post-Audit Division's audit conclusions are derived, almost entirely, from the Court of Claims attendance records (sign-in and sign-out sheets) and the employee's submissions to the leave system. **The Clerk has full access to both of these sources of information and has always had access to them.**

The only additional information that has affected the audit conclusions (numbers of hours owed or unreported, for example) is information gathered during conversations with the audited employees that clarified missing or unclear information within the attendance records. The Post Audit Division has created Excel spreadsheets to consolidate the information from these sources, which have been provided to the Court of Claims.

With regard to Employee 1, conversations with the Clerk, the Chief Judge, the current Business Manager, and other employees indicate that the Clerk and the Court were aware of the Employee's leave and attendance problems beginning in late 2015 to early 2016 – long before any action was taken to rectify the situation.

The Clerk's response regarding Employee 1, the catalyst for this entire audit, admits that she knew the employee had been paid for **at least** six days for which the employee had not worked.¹ Thus, the Clerk has admitted she was aware that the Court had paid for Employee 1's services "before they have been rendered," which is a violation of W.Va. Code §12-3-13. Although the Clerk states that she intended to rectify these issues going forward, the fact remains that Employee 1 was first paid for time she did not work beginning in February 2015, long before the Clerk asserts Employee 1's attendance problems began. Further, the Clerk states that after an accident in August 2015, Employee 1 "did submit sick and annual leave for these purposes." The Clerk fails to mention that the sick and annual leave requests submitted by the employee were inaccurate, incomplete and almost never covered the amount of time actually taken by the Employee.

The Clerk also denies any wrongdoing on the part of Employee 2. Employee 2, however, was the former Business Manager and tasked with the review of all staff time and leave. It is apparent, from discussions with the Clerk and Chief Deputy Clerk, that the Court of Claims had no internal control mechanism in place to review this employee's time and leave. Following the audit of Employee 2's records, in which auditors have given every benefit of the doubt in favor of the employee², the audit's current conclusion is that this employee did not report leave in excess of 25 days during her 2 ½ year tenure with the Court of Claims. Although Employee 2 is not currently employed with the Court of Claims, she has been contacted to clarify information within her records and provided in the audit results and encouraged to respond to the Post Audit Division.

The Post Audit Division staff has had the opportunity to personally meet with Employee 3 and Employee 4 regarding their time and leave records. After providing those employees with the audit results and specific information related to those results, both employees have agreed with the results of the audit.

In the Clerk's response, a great deal of emphasis is placed upon the fact that the Business Manager is the person responsible for "reviewing all leave taken by staff," and appears to place the ultimate responsibility for any leave issues upon the Business Manager. However, also by their own response, the Court indicates that the Business Manager is responsible to perform leave review and "report to [the Clerk] if an employee had issues with leave." According to the current Business Manager, he brought discrepancies in Employee 1's leave records to the Clerk's attention in January or February of 2016. According to the Business Manager, the Clerk responded that the employee "did not make that much money and she wasn't too concerned about her."

Ultimately, the Business Manager does not approve leave usage in the leave system and has no authority to alter leave records. The only employees within the Court of Claims that have authority to do so are the Clerk and the Chief Deputy Clerk. ***Thus, the Clerk not only bears the ultimate responsibility for ensuring the attendance records maintained are accurate and consistent, but also that the employee leave has been entered into the leave system accurately and consistently.***

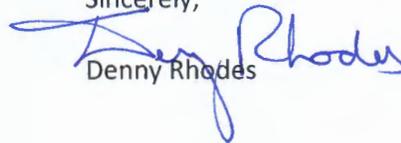
¹ The Clerk states that Employee 1 "owed" 6 days from the Chief Deputy Clerk's review of the April, May and June 2016 attendance records. The Clerk goes on to say that the "Chief Deputy Clerk was then going to have the Business Manager review all leave records for this employee for all previous months."

² For example, if the employee failed to include a sign-out time at the end of a day, the auditors assumed the employee worked the full, 7-hour day. The auditors also gave the employee credit for working through lunch if there were no times entered on the sign-in sheet: (We have assumed the times they have written down are correct, and not looked for other sources to corroborate).

In addition, each employee described in our letter had their time reviewed for the duration of their employment, or as far back as the records were available to review. The audit results show discrepancies in Employee 1, 2, and 3's records prior to the employment of the current Business Manager. Attempting to place the entirety of the blame for this matter on the current Business Manager is unfair and inaccurate. Again, the ultimate responsibility for the management of employee time and leave is appropriately placed upon the administrative head of the office, which is the Clerk of the Court of Claims.

In short, the Post Audit division hopes this additional information helps to clarify these issues and place the emphasis in this matter back where it belongs – on the failed time and leave practices of the Court of Claims that have resulted in violations of state law, Joint Committee policy and thousands of dollars in illegal payments to employees.

Sincerely,



Denny Rhodes

c: Cheryle Hall, Clerk, Court of Claims
David Cecil, Judge, Court of Claims
George Fordham, Judge, Court of Claims
T.C. McCarthy Jr., Judge, Court of Claims