

State Controller's Office

Failure to Report Absences, Failure to Monitor Adequately an Employee's Time Reporting (Case I2009-1476)

REPORT NUMBER I2011-1, CHAPTER 7, ISSUED AUGUST 2011

This investigation found that an employee of the State Controller's Office (Controller's Office) failed to report an estimated 322 hours of absences over an 18-month period. Because her supervisor, a high-level official, failed to monitor adequately her time reporting, the State paid the employee \$6,591 for hours she did not work.

In reporting on the investigation, the California State Auditor (state auditor) made the following recommendations to the Controller's Office. The state auditor's determination regarding the current status of recommendations is based on the Controller's Office response to the state auditor as of September 2011.

Recommendation 1.a—See pages 44—46 of the investigative report for information on the related finding.

To address the employee's improper time reporting, the Controller's Office should seek reimbursement from the employee for the wages she did not earn.

Controller's Office's Action: Fully implemented.

The Controller's Office reported that before the employee's retirement in August 2010, it subtracted approximately 21 days from her leave balance, equaling \$3,613 in gross payments, and applied this leave to the employee's unauthorized time off. In addition, it established an accounts receivable for the balance of the unauthorized leave, and it notified the employee of the remaining \$2,978 owed to the State. In August 2011 the Controller's Office told us that the employee had repaid the amount owed.

Recommendation 1.b—See page 46 of the investigative report for information on the related finding.

To address the supervisor's failure to monitor the employee's time adequately, the Controller's Office should take appropriate disciplinary action against the supervisor.

Controller's Office's Action: Fully implemented.

The Controller's Office informed us that management representatives counseled the official because it acknowledged that the official was responsible for monitoring the employee's time and that he provided insufficient oversight. It also stated that because the official's busy schedule did not allow him to monitor adequately his support staff's time, his staff was placed under the direct supervision of an office manager effective August 2010.

Recommendation 1.c—See pages 43—46 of the investigative report for information on the related finding.

The Controller's Office should provide training to the supervisor on proper time-reporting and supervisory requirements.

Controller's Office's Action: Fully implemented.

The Controller's Office reported that its chief of Human Resources provided the supervisor with additional training on proper time-reporting and related supervisory requirements. It also provided evidence to us that it had conducted training for all supervisors on proper time-reporting and related supervisory requirements.