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Inspector General

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Office of the Inspector General

March 22, 2024

Stacy L. Rodgers
County Administrative Officer
400 Washington Avenue
Towson, Maryland 21204

Re: OIG Investigative Report – Case 23-019

The mission of the Office of the Inspector General (hereafter “the Office”) is to provide increased accountability and oversight in the operations of the Baltimore County Government (hereafter “the County”) by identifying fraud, abuse, and illegal acts, while also striving to find ways to promote efficiency, accountability, and integrity.

In June 2023, the Office received a complaint that suggested a shop clerk (hereafter “the Clerk”) assigned to a highway shop (hereafter “the Highway Shop”) within the Department of Public Works and Transportation’s Bureau of Highways was committing time and attendance fraud. The complaint included copies of the Clerk’s Leave Authorization Slips (hereafter “Leave Slips”) and various reports from the Online Time and Attendance (OLTA) system.¹ There were handwritten markings on the documents next to specific dates, implying that the Clerk had committed time and attendance fraud on those occasions.

Subsequently, the Office initiated an investigation that consisted of interviews of several employees in the Bureau of Highways, many of whom worked in the Highway Shop, and a review of various records. The records examined included policies and procedures, human resource documents, payroll records, various time and attendance records, and operational documents utilized by the Bureau of Highways to track employee activities.

Although the Office could not substantiate that the Clerk “intentionally” committed time and attendance fraud, the investigation revealed numerous inconsistencies with the Clerk’s own time and attendance records, which was indicative of time and attendance fraud. The Office also found that there was a lack of oversight of the Clerk as well as inconsistencies with the policies related to the time verification process. Of particular concern to the Office was that no one in a managerial role assigned to the Highway Shop was actively reviewing the Clerk’s time and attendance for accuracy.

¹ OLTA is an electronic timekeeping and payroll system the County utilized prior to transitioning to Workday in or about April 2023.

I. Applicable Time and Attendance Policies

Listed below are the applicable sections from Section 9 of the Human Resources Personnel Manual, which is titled “Attendance, Absence and Leave Procedures.” A copy of the relevant sections is attached as **Exhibit 1**.

Section 9.2 Excused Absences

An employee must follow agency procedures in terms of who, how and when to request to be away from work on a scheduled workday for all or part of the shift in order to receive paid leave, if available, for that time away. Failure to obtain permission may result in the absence being considered unexcused and the employee may receive disciplinary action, as stated in Section 9.1.

Section 9.4.3.2 Approval of Vacation Requests

Vacation time can be taken subject to the approval of the supervisor, and such approval shall not be unreasonably withheld. If the agency wishes, a request for vacation should be submitted to the Supervisor (or designee) on the proper form (as designated by the agency) at least one week prior to the requested commencing date, if the leave is to extend one week (five working days) or more.

Listed below is the applicable section from the Bureau of Highways Payroll Time Verification Policy Memorandum dated March 17, 2000.² A copy of the complete Memorandum is attached as **Exhibit 2**.

Leave Time

All leave time taken during the normal workday shall be verified by a Leave Authorization slip. Both the Employee and the Supervisor shall sign this slip. When unanticipated leave is used (sick or personal leave), a leave slip shall be prepared when the employee returns to work. The Leave Authorization slip shall be retained in the Highways shop for not less than three years.

II. Background on the Bureau of Highways

The Bureau of Highways is responsible for reconstructing and improving more than 2,600 miles of roads in Baltimore County. The Bureau of Highways provides a variety of services including: repairs to potholes, curbs, gutters, guardrails, sidewalks, and manholes; paving; tree trimming and removal; snow removal; and the maintenance and repair of open drainage systems. The Highway Shop is one of eleven maintenance shops located throughout the County that provide these services. The Highway Shop is staffed by a superintendent, two crew chiefs, the Clerk, laborers and technicians. The Highway Shop’s staff typically work four, ten-hour shifts with a 30-

² The Office confirmed with the Bureau of Highways that this was the only policy in Highways related to time and attendance and it was the most up-to-date policy.

minute break for lunch. During the winter months, the staff work five, eight-hour shifts. Each crew chief is responsible for a crew that consists of laborers and technicians.

III. Role of the Clerk

The Clerk performs clerical duties in support of the Highway Shop. This includes maintaining and updating personnel records, including time and attendance records; answering the telephone; responding to complaints, inquiries, and requests for service; and maintaining records of materials, supplies, and equipment used by the Highway Shop. According to the Clerk's job description, maintaining time and attendance records for employees, including their own time and attendance, is one of their essential duties. Several employees told the Office that the Clerk is often the only employee who is physically working in the Highway Shop, as the majority of the Highway Shop's staff have duties that require them to be in the field during the workday.

While the Clerk is responsible for entering the time and attendance for all of the Highway Shop's employees, there was another employee in the Highway Shop who served as the backup clerk (hereafter "the Backup Clerk") from about 2012 until 2022. As such, the Backup Clerk had access to OLTA during that time period. In late 2022, the Backup Clerk asked to be taken out of this role because having that added responsibility was getting to be too burdensome for them.

IV. The Complaint

In June 2023, the Office received a complaint that included copies of the Clerk's Leave Slips and various OLTA reports with certain entries marked by the complainant as examples of the Clerk's suspected time and attendance fraud. A review of the documents by the Office revealed numerous inconsistencies between the Clerk's Leave Slips and their corresponding entries in OLTA. These inconsistencies included:

- instances where the Clerk requested and received written approval for time off via a Leave Slip but did not record the time off in OLTA;
- instances where the Clerk requested and received written approval for time off via a Leave Slip for a specified number of hours, but a lesser number of hours was recorded in OLTA;
- instances where the Clerk requested and received written approval for time off via a Leave Slip for a particular type of leave (e.g., vacation time), but the type of time off recorded in OLTA was different (e.g., compensatory time); and
- instances where OLTA reflected that the Clerk had taken leave, but there was no Leave Slip supporting the time off or if there was a Leave Slip, there was no supervisor's signature indicating that the leave had been approved.

V. Capturing and Tracking Time and Attendance in the Bureau of Highways

The Office identified several ways in which an employee's time and attendance were captured and tracked in the Bureau of Highways during the time period relevant to the investigation.³ The three methods that factored into the Office's analysis of the Clerk's time and attendance are set forth below.

Leave Slips

Until recently, employees in the Bureau of Highways were required to complete physical Leave Slips when requesting time off. A copy of a blank Leave Slip is attached as **Exhibit 3**. The information documented on the Leave Slip includes the date(s) the employee requested to take off, the number of hours the employee requested off, and the type of time the employee requested to use, such as vacation, compensatory, personal, or sick time. There was a specific format to be used on the Leave Slip. For example, if an employee requested to use ten hours of vacation time, the request should have been documented as V/10. If an employee worked seven hours and requested to use three hours of personal leave, the request should have been documented as 7/L3. According to the Bureau of Highways Time Verification Policy (see Exhibit 2), all leave time was to be supported by a Leave Slip, and each Leave Slip was to be signed by both the requesting employee and their supervisor.

While it was the responsibility of the employees in the Highway Shop to ensure their Leave Slips were filled out accurately, it was the Clerk's responsibility to enter the employees' time off requests accurately into OLTA. Because Leave Slips were triplicate paper forms, copies were to be kept by the Clerk, the employee requesting the time off, and the employee's supervisor. The Office was told the Leave Slips in the Highway Shop were maintained in the Clerk's desk drawer. However, the Office received conflicting statements about whether the drawer was kept locked. One employee told the Office the Leave Slips were maintained in the Clerk's locked drawer and only a few employees had access to the key. The Clerk told the Office they typically kept the drawer unlocked. However, the Clerk began locking the drawer at one point because Leave Slips were "disappearing." Per the Time Verification Policy, the Leave Slips were to be maintained in the shop for no less than three years.

OLTA

The OLTA system was an online time and attendance system used by the County from the 1990s until the transition to Workday. The Office was told OLTA was the most accurate reflection of an employee's time and attendance during the time period relevant to the investigation.

There were various levels of security access in OLTA. The Clerk was considered a super-timekeeper, which meant they were a workgroup timekeeper who could make updates to employees' time and attendance across multiple workgroups. The Office was told workgroup timekeepers, such as the Clerk, entered time for their assigned group(s) by noon every other Friday or by payroll close. Subsequently, an OLTA Proof Report was generated the following Saturday

³ Two of the methods, Daily Activity Sheets and Attendance Cards, did not factor into the Office's analysis of the Clerk's time and attendance. Therefore, the Office did not include details of those timekeeping methods in the report.

morning, documenting each employee's time and attendance for the previous two-week pay period.

At the Highway Shop, the Superintendent was supposed to review the OLTA Proof Report for their assigned employees, which included the Clerk, and document their approval of the data by signing it. An example of an OLTA Proof Report for the Highway Shop personnel is attached as **Exhibit 4**. Ultimately, the data reflected on the OLTA Proof Report for the Highway Shop was combined electronically with the time and attendance data for all other employees in the Bureau of Highways and sent to the Deputy Director for Highways for final review and approval.

HAL

The HAL database, which the County no longer uses as of the date of this report, was an online "all inclusive" database used to document various activities related to Bureau of Highways personnel. This included time and attendance and activity codes, which are four-digit numbers associated with the work employees are performing in the field. The Office was told the Clerk was responsible for inputting, updating, and maintaining the time and attendance records in HAL for the Highway Shop's employees. The Office was also told the time and attendance records in HAL should match the information in OLTA.

VI. Inconsistencies with the Timekeeping Practices in the Highway Shop

Leave Slips – General Concerns

Employees told the Office that if an employee needed to change a time off request, there was not a standard policy for how this should be done. Some employees told the Office that if an employee needed to change an existing time off request, the employee was required to complete a new Leave Slip, get it approved by a supervisor, and give it to the Clerk. Other employees told the Office that typically, if an employee needed to change a previous time off request, the employee simply told their supervisor of the change and the supervisor would verbally approve it. This was concerning to the Office because this practice could have resulted in erroneous data being entered into the OLTA system and the HAL database.

Another issue noted by the Office was the storage of the Leave Slips in the Highway Shop. One supervisor told the Office that they disagreed with the practice of the Clerk maintaining the Leave Slips in their desk drawer, and they had brought their concern to the Superintendent of the Highway Shop. When the supervisor was asked why they disagreed with the practice, they responded "because that's how you do favors for friends." The Office understood the supervisor's comment to mean if a Leave Slip disappeared from the Clerk's drawer and the Clerk deleted the corresponding time off entry in OLTA and HAL, then there would be no record of the time off taken. In other words, the Clerk had the ability to allow an employee to take time off and never be charged for it.⁴

⁴ The Office asked a different shop clerk in the Bureau of Highways about the storage of Leave Slips in their highway shop. That clerk told the Office that they store the Leave Slips in boxes on a shelf behind their desk, and they were not aware of any Leave Slips disappearing from their highway shop.

Leave Slips – Concerns Specific to the Clerk

As part of its investigation, the Office examined all of the Clerk's Leave Slips for a 16-month period between January 1, 2022 and April 30, 2023. The Office then compared the data on those Leave Slips to what had been entered by the Clerk in the OLTA system, which was the official timekeeping system of record at the time, and the HAL database. During the review, the Office identified three main issues.

First, the Office discovered that not all of the Clerk's Leave Slips were signed by a supervisor. During the investigation, almost every employee interviewed by the Office, including the Clerk, agreed that if a Leave Slip was not signed by a supervisor, the employee did not have permission to take the time off. Regardless, there were entries in the OLTA system and the HAL database, indicating the Clerk took time off, but the corresponding Leave Slips were not approved by a supervisor.

Second, the Office found numerous instances in which the Clerk had no Leave Slip on file, signed or not, but had taken time off according to the OLTA system and the HAL database.

Third and most troubling, the Office identified a number of instances in which the Clerk's approved Leave Slips had not been entered by the Clerk into the OLTA system or the HAL database, which is indicative of time and attendance fraud. If the Clerk had intended to take time off and either changed their mind or had to stay at work longer than anticipated, they could have easily filled out a new Leave Slip to reflect the change. Further, as the timekeeper for the Highway Shop, the Clerk had the ability to see their own time and attendance in OLTA and to make corrections to it so as to ensure that it accurately depicted what had transpired during the pay period by the payroll closing date.

OLTA

Through interviews, the Office learned that only the Clerk and the Backup Clerk had access to the OLTA system at the Highway Shop. It was concerning to the Office that no one in a managerial role at the Highway Shop had access to OLTA. According to one supervisor at the Highway Shop, they had requested access to OLTA because they believed it was important for someone other than the Clerk and the Backup Clerk to have such access. However, the supervisor told the Office that "it never went anywhere." Several other maintenance shops in the Bureau of Highways had multiple employees with OLTA access, including one shop whose superintendent had OLTA access. During the interview of the Superintendent for the Highway Shop, they told the Office that they did have access to OLTA and may have logged in on one occasion. However, the Office reviewed a list of employees in the Bureau of Highways who had been given access to OLTA, and the Superintendent's name was not on that list.

Because no one in a managerial role at the Highway Shop had access to OLTA, including the Superintendent, no one had the ability to periodically check the accuracy of the time and attendance data that had been input by the Clerk. Further, the Superintendent told the Office during an interview that aside from one occasion, they could not recall getting the OLTA Proof Reports while serving as the head of the Highway Shop. Thus, essentially, the data contained on the OLTA

Proof Reports pertaining to the Clerk and the other Highway Shop personnel was only being reviewed by an administrator in Towson and the Deputy Director over Highways. Because neither of those individuals would have had sufficient knowledge of the Clerk’s daily activities, such reviews would have been seemingly meaningless.

HAL Database

As noted earlier, the Clerk was responsible for entering time and attendance and other data into the HAL database for the Highway Shop’s employees. Unlike with OLTA, the managers in the Highway Shop had access to HAL, and therefore, were in a position to be actively reviewing the Clerk’s data entries for accuracy. However, the investigation showed that this was not occurring.

VII. Analysis of the Clerk’s Time and Attendance Records

Based on the interviews conducted, it is the Office’s understanding that in the Bureau of Highways, an employee’s time and attendance should “match” across all methods of tracking time. In other words, the time and attendance data on the Leave Slip should support what is in the OLTA system and the HAL database. It was also the Office’s understanding that because the Clerk’s main responsibility was timekeeping and they reported to the office every day, their time and attendance records should theoretically be the most accurate of any employee in the Highway Shop.

As noted earlier, the Office reviewed the Clerk’s personal time and attendance records for 16 months between January 1, 2022 and April 30, 2023, which produced 158 leave requests. The Office then compared the data entered by the Clerk on the Leave Slips for those 158 leave requests to what the Clerk had entered into the OLTA system and the HAL database. In addition, the Office performed a similar analysis using time and attendance data for a clerk in another highway shop in the Bureau of Highways (hereafter “the Comparative Clerk”). The purpose of selecting another clerk was to see how the accuracy of the Clerk’s personal time and attendance recordkeeping compared to that of the Comparative Clerk’s. For the Comparative Clerk, the Office used time and attendance data from July 1, 2022 to April 30, 2023, which produced 47 leave requests. The results of the Office’s analysis are reflected in the following table.

Accuracy of the Clerk’s Time & Attendance Recordkeeping vs the Comparative Clerk (Table 1)

Employee	Number of Leave Requests Reviewed	Number of Times the Leave Slip Data Matched the OLTA System and the HAL Database	Percentage of Time the Leave Slip Data Matched the OLTA System and the HAL Database
The Clerk	158	37	23%
The Comparative Clerk	47	47	100%

As can be seen in Table 1, the Clerk’s recordkeeping accuracy, as it related to their own time and attendance, was only consistent across the three timekeeping methods 23% of the time. In other words, 77% of the time the Clerk’s time and attendance was erroneous in some manner. By contrast, the Comparative Clerk’s recordkeeping accuracy for their own time and attendance

was impeccable. For each leave request made by the Comparative Clerk, the information contained on the Leave Slip, in the OLTA system, and in the HAL database matched completely.

Also, during its analysis of the Clerk’s time and attendance records, the Office identified 30 entries in the OLTA system and the HAL database that either did not have a corresponding Leave Slip or it had a Leave Slip that had not been signed by a supervisor, which is considered an unapproved absence. Those results are set forth in the table below.

Unsupported/Unauthorized Leave Taken by the Clerk (Table 2)

#	Date	OLTA & HAL Entries ⁵	Leave Slip Located	Leave Slip Approved
1	April 20, 2022	C/2H	No	n/a
2	July 14, 2022	L/1H	No	n/a
3	August 12, 2022	V/10H	No	n/a
4	August 16, 2022	V/10H	No	n/a
5	August 17, 2022	V/10H	Yes	No
6	August 19, 2022	C/2H	Yes	No
7	September 2, 2022	C/2H	No	n/a
8	September 14, 2022	C/4H	No	n/a
9	October 11, 2022	C/3H	Yes	No
10	October 12, 2022	C/10H	Yes	No
11	October 13, 2022	L/10H	Yes	No
12	October 14, 2022	V/10H	Yes	No
13	October 27, 2022	C/2H	No	n/a
14	October 28, 2022	C/4H	No	n/a
15	November 3, 2022	C/1H	No	n/a
16	November 4, 2022	C/3H	No	n/a
17	November 9, 2022	V/10H	No	n/a
18	November 10, 2022	V/4H	No	n/a
19	November 29, 2022	V/1H	No	n/a
20	December 16, 2022	L/2H	No	n/a
21	December 21, 2022	L/2H	No	n/a
22	December 22, 2022	L/2H	No	n/a
23	January 13, 2023	C/3H	No	n/a
24	February 3, 2023	WA/7H	No	n/a
25	February 7, 2023	SD/3H	No	n/a
26	February 9, 2023	V/2H	No	n/a
27	April 11, 2023	SD/7H	No	n/a
28	April 12, 2023	V/3H	No	n/a
29	April 14, 2023	SD/7H	No	n/a
30	April 21, 2023	V/4H	No	n/a

In addition, the Office identified 27 approved Leave Slips for the Clerk that had no corresponding entry in the OLTA system or the HAL database, which is indicative of time and attendance fraud. Those instances are set forth in the following table. It should be noted that the

⁵ For reference purposes, C = compensatory leave, L = personal leave, V = vacation time, PFD = permission floating day, WA = bereavement leave, SD = sick leave for a doctor’s appointment.

entries under the column titled “Approved Leave Slip Data” were taken verbatim from the Clerk’s Leave Slips.

Suspected Leave Taken by the Clerk that was not Recorded in OLTA or HAL (Table 3)

#	Date	Approved Leave Slip Data	Corresponding OLTA/HAL Entry
1	March 24, 2022	C/2H	No time off entered
2	March 31, 2022	C/1H (?)	No time off entered
3	April 14, 2022	C/2H	No time off entered
4	April 26, 2022	C.25/H	No time off entered
5	May 3, 2022	L/1H & C/1H	No time off entered
6	May 4, 2022	L/1H	No time off entered
7	June 9, 2022	C/2H	No time off entered
8	June 10, 2022	C/2H	No time off entered
9	June 16, 2022	V/2H	No time off entered
10	July 5, 2022	V/10H	No time off entered
11	July 6, 2022	V/10H	No time off entered
12	July 7, 2022	V/10H	No time off entered
13	August 18, 2022	PFD	No time off entered
14	October 19, 2022	L/1H	No time off entered
15	October 25, 2022	L/2H	No time off entered
16	November 22, 2022	V/10H	No time off entered
17	December 8, 2022	V/3H (?)	No time off entered
18	December 9, 2022	V/2H	No time off entered
19	January 3, 2023	V/3H	No time off entered
20	January 5, 2023	V/2H	No time off entered
21	January 18, 2023	V/.5H	No time off entered
22	February 1, 2023	L/1H	No time off entered
23	February 8, 2023	L/1H	No time off entered
24	February 14, 2023	V/2H	No time off entered
25	February 15, 2023	V/3H	No time off entered
26	March 21, 2023	L/1H	No time off entered
27	March 30, 2023	C2H	No time off entered

VIII. Interview of the Clerk

On January 24, 2024, the Office conducted a recorded interview of the Clerk concerning the investigation into their alleged time and attendance fraud and the following information was obtained:

The Clerk has worked in the Highways Shop for several years, and they report to the

Superintendent. Prior to the County transitioning to Workday in or about April 2023, timekeeping was one of the Clerk's most important responsibilities. The Clerk verified that there are several ways in which an employee's time and attendance is captured in the Bureau of Highways, including on the Leave Slip, in the OLTA system, and in the HAL database. The Clerk maintained custody of the Leave Slips for the personnel in the Highway Shop. The Clerk was also responsible for entering the time and attendance for all Highway Shop employees into the OLTA system and the HAL database, including their own time and attendance. Aside from the Clerk, the Backup Clerk was the only other individual with access to OLTA in the Highway Shop.

During the interview, the Clerk was informed that the Office reviewed the Clerk's time and attendance records for the time period January 1, 2022 to April 30, 2023 and identified 158 leave requests. The Clerk was told that for each of the 158 leave requests, the Office compared the data on the Clerk's Leave Slip to what they had recorded in the OLTA system and the HAL database. When the Clerk was told that the Office's analysis showed that only a low percentage of those leave requests were consistent across all of the timekeeping methods, the Clerk responded "that's horrible." Due to the number of inconsistencies with the Clerk's time and attendance, the Clerk was asked whether the errors were mistakes or if they were intentional. The Clerk responded "if I made errors, they were not intentional."

The Clerk confirmed that as the timekeeper for the Highway Shop, their time should be the most accurate. The Clerk was informed that the Office also analyzed the time and attendance records for three other employees in the Highway Shop, and the results showed more consistent timekeeping by the Clerk for those employees across all of the methods in comparison to the Clerk's own timekeeping.⁶ When the Clerk was asked to explain this, they were unable to provide an explanation. The Clerk understood that the inconsistencies in their own timekeeping created a perception that the Clerk was committing time and attendance fraud. The Clerk apologized for creating this perception and for not keeping better timekeeping records. At one point during the interview, the Clerk stated "I thought I was better than that."

When the Clerk was asked if they were aware of the Bureau of Highways Time Verification Policy (see Exhibit 2), they responded "I'm gonna say yes." The Clerk was not certain if other employees in the Highway Shop were aware of the Time Verification Policy, but they thought the Policy was posted somewhere inside the Highway Shop.

IX. Conclusion

Based on the investigation, the Office was able to substantiate that the Clerk was in violation of the County's policies on Excused Absences and Approval of Vacation Requests as set forth in Sections 9.2 and 9.4.3.2 respectively of the Human Resources Personnel Manual as well as the Bureau of Highways Payroll Time Verification Policy Memorandum. This was based on the data set forth in Table 2, which showed numerous occasions that the Clerk took time off, according to the OLTA records, but had no approved Leave Slip authorizing such time off.

⁶ The Office's analysis of those three employees time and attendance showed that the Clerk was accurate in their recordkeeping for those employees 85% (Employee 1), 75% (Employee 2), and 59% (Employee 3) of the time, compared to the Clerk's accuracy rate of only 23% for their own time and attendance.

The Office was also able to substantiate that the Clerk committed time and attendance fraud. This was based on the data set forth in Table 3, which showed 27 instances that the Clerk had completed a Leave Slip, submitted that Leave Slip to a supervisor for approval, but then never recorded the time off in the HAL database or more importantly, in the OLTA system. It seems implausible that the Clerk, who is responsible for entering their own time and attendance into OLTA, could forget on 27 occasions to either: enter the time off in OLTA after having taken the time and effort to complete a Leave Slip and get it approved; or in the case they changed their mind and decided to not take the time off, to complete an updated Leave Slip. In the latter case, had the Clerk completed updated Leave Slips to reflect that they had decided not to take the time off, those Slips would have been included in the records examined by the Office, but no such documents were found.

It should be noted that there were also numerous instances of the Clerk taking less leave, per the OLTA system and the HAL database, when compared to the Clerk's Leave Slips. For example, the Clerk may have written on their Leave Slip that they were taking seven hours of vacation. However, the OLTA system and the HAL database showed six hours of vacation. This is often referred to as "skimming time." In its review of the Clerk's time and attendance records, the Office found 34 instances of what could be viewed as skimming time. While the Office chose not to focus on those occurrences in the data analysis section of this report, it is still worth mentioning as a significant issue pertaining to the Clerk's personal timekeeping accuracy.

As noted in the report, the Office understood that the Clerk's time and attendance would be the most accurate of any employee in the Highway Shop as the Clerk had ready access to OLTA, which would help to ensure that any unexpected changes in their time and attendance would be accurately reflected in the OLTA system. The fact that the Clerk's time and attendance only matched across the three timekeeping methods 23% of the time, compared to much higher percentages for the three employees whose time and attendance was also maintained by the Clerk (see footnote 6 on page 10), supported the Office's conclusion. As would be expected, the Comparative Clerk's time and attendance matched across all three timekeeping methods 100% of the time as shown on Table 1.

When the Clerk was interviewed about their time and attendance discrepancies, they denied that any errors in their timekeeping were done intentionally. With that said, the Clerk provided no logical explanation for the degree to which the errors occurred, nor could they explain why their timekeeping practices for other employees in the Highway Shop were significantly more consistent.

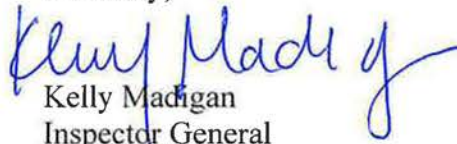
During the investigation, the Office noted deficiencies in the review and approval of the Clerk's time and attendance by the Superintendent of the Highway Shop. Therefore, to the extent that there is daily tracking of time and attendance on agency-specific forms or documents, the Office recommends the information captured on those forms or documents be used to verify the information in Workday at the end of each pay period for the Clerk and other employees assigned throughout the Bureau of Highways.

Finally, during the investigation, the Office was made aware of an email that was sent on March 7, 2024 from one of the Deputy Directors of the Department of Public Works and

Transportation to the Superintendent of the Highway Shop and to management of the other highway shops in the Bureau of Highways stating that “traditional time and attendance sheets” should no longer be used in light of the implementation of Workday. Considering this email, the Bureau of Highways should update its policies and procedures as it relates to time and attendance to incorporate this change.

This matter is being referred to you for an official response. Please respond in writing by April 21, 2024. In the response, please indicate what actions have been taken or what actions you intend to take regarding this matter. If those actions include personnel matters, please include that information as well. Should you have any questions or require additional information, please do not hesitate to contact me.

Sincerely,



Kelly Madigan
Inspector General
Office of the Inspector General

cc: John A. Olszewski, Jr., County Executive
Dori Henry, Chief of Staff
James R. Benjamin, Jr., County Attorney
D’Andrea Walker, Director, Department of Public Works and Transportation
Lauren Buckler, Acting Director, Department of Public Works and Transportation
Renee Coleman, Director of Office of Human Resources

Section 9: Attendance, Absence and Leave Procedures

Employees are expected to report to work each scheduled day promptly at the start of the shift. An employee must notify the Supervisor within one hour after designated reporting time if unable to report to work on time due to illness. Individual departments may designate further limitations on the time periods in which the supervisor must be contacted, such as in 24-hour operations where coverage is essential. Employees should refer to their appropriate Memorandum of Understanding for specific time constraints for employees in the various bargaining units.

Section 9.2 Excused Absences

An employee must follow agency procedures in terms of who, how and when to request to be away from work on a scheduled workday for all or part of the shift in order to receive paid leave, if available, for that time away. Failure to obtain permission may result in the absence being considered unexcused and the employee may receive disciplinary action, as stated in Section 9.1.

Section 9.4 Vacation Leave

Section 9.4.3.2 Approval of Vacation Requests

Vacation time can be taken subject to the approval of the supervisor, and such approval shall not be unreasonably withheld. If the agency wishes, a request for vacation should be submitted to the Supervisor (or designee) on the proper form (as designated by the agency) at least one week prior to the requested commencing date, if the leave is to extend one week (five working days) or more.

BALTIMORE COUNTY
Bureau of Highways and Equipment Maintenance

To: All Highways and Equipment Maintenance Employees
Bureau of Highways and Equipment Maintenance

From: [REDACTED], Chief [REDACTED]
Bureau of Highways and Equipment Maintenance

Subject: Payroll Time Verification Policy

Date: March 17, 2000

To ensure that our payroll records are properly documented and supported, the following payroll time verification policy is effective immediately:

Overtime:

All time worked beyond the normal workday shall be verified by an Overtime / Comp Time slip. Both the Employee and the Supervisor shall sign this slip. The Overtime / Comp Time slip shall clearly state the purpose of the overtime and be retained in the Highways shop for not less than three years.

KEEP ALL SLIPS FOR 3 YEARS

Leave Time:

All leave time taken during the normal workday shall be verified by a Leave Authorization slip. Both the Employee and the Supervisor shall sign this slip. When unanticipated leave is used (sick or personal leave), a leave slip shall be prepared when the employee returns to work. The Leave Authorization slip shall be retained in the Highways shop for not less than three years.

Time Sheets (Field Only):

All Highways shops shall continue to prepare and fax daily time sheets to the Towson Office. The time sheets are the official reporting document and must be signed by a supervisor before being faxed. It is the responsibility of the supervisor to ensure the time sheets are completed accurately.

A Leave Authorization slip or an Overtime / Comp Time slip must support any leave time or overtime indicated on the time sheet. The slips are not to be faxed with the time sheet, but must be retained along with the original time sheet at the shop for not less than three years.

Sign-In Sheets (Office Only):

Each supervisor in the Towson Office shall maintain a daily sign-in sheet for his/her section. It is the responsibility of the supervisor to ensure that employees accurately record their daily time. The supervisor will sign each daily sign-in sheet.

A Leave Authorization slip or an Overtime / Comp Time slip must support any leave time or overtime indicated on the sign-in sheet. The payroll clerk must retain the slips and original sign-in sheet for not less than three years.

Please contact me if you have any questions.

c: File

/gsd

BALTIMORE COUNTY MARYLAND
Dept. of Public Works – Highways
LEAVE AUTHORIZATION

Date: _____

_____ Last Name First Name _____

_____ Date Beginning Date Ending _____

SAT	SUN	MON	TUE	WED	THU	FRI

_____ Approved by _____

Please fill out according to the following:

SAT	SUN	MON	TUE	WED	THU	FRI
		7/L3	L4/V6	V10	V10	

White – Payroll Clerk
Pink - Employee

Yellow – Supervisor

	SAT	OT	SUN	OT	MON	OT	TUE	OT	WED	OT	THUR	OT	FRI	OT	REMARKS
	CD		CD		CD		CD		CD		CD		CD		
[REDACTED]							MD/2		MD/2		MD/2		MD/2		
SCHEDULE/SHIFT:							MD/2		MD/2		MD/2		MD/2		
NORMAL HOURS:	.00		.00		.00		6.00		10.00		10.00		8.00		
LEAVE HOURS:	.00		.00		.00		C 4.00		.00		.00		C 2.00		OT2 PAY HOURS 9.00
SCHEDULE/SHIFT:	MD/2						MD/2		MD/2		MD/2		MD/*		
NORMAL HOURS:	.00		.00		.00		8.00		10.00		10.00		.00		
LEAVE HOURS:	.00		.00		.00		C 1.00		.00		.00		V 10.00		
WKGP 203 UNIT 00							F 1.00		.00		.00		.00		
WEEK 2							.00		.00		.00		.00		
OVERTIME HOURS:	9.00	95	.00		.00		.00		.00		.00		.00		
OT2 HRS PAY:	13.50		.00		.00		.00		.00		.00		.00		
[REDACTED]							MD/2		MD/2		MD/2		MD/2		
SCHEDULE/SHIFT:							MD/2		MD/2		MD/2		MD/2		
NORMAL HOURS:	.00		.00		.00		10.00		10.00		10.00		7.00		
LEAVE HOURS:	.00		.00		.00		.00		.00		.00		F 3.00		OT2 PAY HOURS 9.00
SCHEDULE/SHIFT:	MD/2						MD/2		MD/2		MD/2		MD/2		
NORMAL HOURS:	.00		.00		.00		10.00		8.50		10.00		10.00		
LEAVE HOURS:	.00		.00		.00		.00	SD	1.50		.00		.00		
WKGP 202 UNIT 00							.00		.00		.00		.00		
WEEK 2							.00		.00		.00		.00		
OVERTIME HOURS:	9.00	95	.00		.00		.00		.00		.00		.00		
OT2 HRS PAY:	13.50		.00		.00		.00		.00		.00		.00		
[REDACTED]							MD/2		MD/2		MD/*		MD/2		
SCHEDULE/SHIFT:							MD/2		MD/2		MD/*		MD/2		
NORMAL HOURS:	.00		.00		.00		10.00		10.00		.00		6.00		
LEAVE HOURS:	.00		.00		.00		.00		.00		L 10.00	SD	4.00		OT2 PAY HOURS 26.00
SCHEDULE/SHIFT:	MD/2		MD/2				MD/2		MD/2		MD/2		MD/2		
NORMAL HOURS:	.00		.00		.00		10.00		6.00		10.00		10.00		
LEAVE HOURS:	.00		.00		.00		.00		V 4.00		.00		.00		
WKGP 201 UNIT 00							.00		.00		.00		.00		
WEEK 2							.00		.00		.00		.00		
OVERTIME HOURS:	17.00	95	9.00	95	.00		.00		.00		.00		.00		
OT2 HRS PAY:	25.50		13.50		.00		.00		.00		.00		.00		
[REDACTED]							MD/2		MD/2		MD/2		MD/2		
SCHEDULE/SHIFT:							MD/2		MD/2		MD/2		MD/2		
NORMAL HOURS:	.00		.00		.00		10.00		10.00		10.00		6.00		
LEAVE HOURS:	.00		.00		.00		C 10.00		.00		.00		F 4.00		OT2 PAY HOURS 9.00
SCHEDULE/SHIFT:	MD/2						MD/2		MD/2		MD/*		MD/*		
NORMAL HOURS:	.00		.00		.00		10.00		10.00		.00		.00		
LEAVE HOURS:	.00		.00		.00		.00		.00		C 10.00		C 10.00		
WKGP 202 UNIT 00							.00		.00		.00		.00		
WEEK 2							.00		.00		.00		.00		
OVERTIME HOURS:	9.00	95	.00		.00		.00		.00		.00		.00		
OT2 HRS PAY:	13.50		.00		.00		.00		.00		.00		.00		

PREPARED BY HEAD OF AGENCY

[REDACTED]

DATE PRINTED 03/19/22
 TIME PRINTED 09:06:17

AGY BUR DIV
 070 075 002
 75021

BALTIMORE COUNTY GOVERNMENT
 P A Y R O L L A T T E N D A N C E
 DPW-HIGHWAYS&EQUIPMT

PERIOD 03/05/2022 - 03/18/2022
 REPORT TA0151
 PAGE 18

	SAT	OT	SUN	OT	MON	OT	TUE	OT	WED	OT	THUR	OT	FRI	OT	REMARKS
	CD		CD		CD		CD		CD		CD		CD		
[REDACTED]					DB/2		DB/2		DB/2		DB/2		DB/2		
SCHEDULE/SHIFT:					DB/2		DB/2		DB/2		DB/2		DB/2		
NORMAL HOURS:	.00		.00		.00		8.00		8.00		8.00		8.00		
LEAVE HOURS:	.00		.00		C 8.00		.00		.00		C 2.00		.00		OT2 PAY HOURS 9.00
SCHEDULE/SHIFT:	DB/2				DB/2		DB/2		DB/2		DB/2		DB/2		
NORMAL HOURS:	.00		.00		8.00		8.00		8.00		8.00		8.00		
LEAVE HOURS:	.00		.00		.00		.00		.00		.00		.00		
OT2 HRS PAY:	9.00	95	.00		.00		.00		.00		.00		.00		
OT2 HRS CMP:	13.50		.00		.00		.00		.00		.00		.00		
PRIOR PAY ADJ FOR PERIOD 03/04/2022					ADJ-HRS:	.00	OT1-HRS:	.00	OT2-HRS:	2.00	DBL-HRS:	.00			.00 RATE: 29.62 \$88.86
[REDACTED]							MD/2		MD/2		MD/2		MD/2		
SCHEDULE/SHIFT:							MD/2		MD/2		MD/2		MD/2		
NORMAL HOURS:	.00		.00		.00		10.00		10.00		10.00		6.00		OT2 PAY HOURS 17.00
LEAVE HOURS:	.00		.00		.00		.00		.00		.00		C 4.00		
SCHEDULE/SHIFT:	MD/2		MD/2				MD/2		MD/2		MD/2		MD/2		
NORMAL HOURS:	.00		.00		.00		8.00		9.00		10.00		10.00		
LEAVE HOURS:	.00		.00		.00		C 2.00		C 1.00		C 10.00		C 10.00		
OT2 HRS PAY:	17.00	95	9.00	95	.00		.00		.00		.00		.00		
OT2 HRS CMP:	25.50		.00		.00		.00		.00		.00		.00		
OT2 HRS CMP:	.00		13.50		.00		.00		.00		.00		.00		
[REDACTED]							MD/2		MD/2		MD/2		MD/2		
SCHEDULE/SHIFT:							MD/2		MD/2		MD/2		MD/2		
NORMAL HOURS:	.00		.00		.00		10.00		10.00		10.00		6.00		OT2 PAY HOURS 9.00
LEAVE HOURS:	.00		.00		.00		.00		.00		.00		V 4.00		
SCHEDULE/SHIFT:	MD/2						MD/2		MD/2		MD/2		MD/2		
NORMAL HOURS:	.00		.00		.00		.00		10.00		10.00		10.00		
LEAVE HOURS:	.00		.00		.00		WA 10.00		.00		.00		V 5.00		
OT2 HRS PAY:	9.00	95	.00		.00		.00		.00		.00		.00		
OT2 HRS CMP:	13.50		.00		.00		.00		.00		.00		.00		
[REDACTED]					DB/2		DB/2		DB/2		DB/2		DB/2		
SCHEDULE/SHIFT:					DB/2		DB/2		DB/2		DB/2		DB/2		
NORMAL HOURS:	.00		.00		8.00		8.00		8.00		8.00		8.00		OT2 PAY HOURS 17.00
LEAVE HOURS:	.00		.00		.00		.00		.00		.00		.00		DBL PAY HOURS 9.00
SCHEDULE/SHIFT:	DB/2		DB/2		DB/2		DB/2		DB/2		DB/2		DB/2		
NORMAL HOURS:	.00		.00		8.00		8.00		8.00		8.00		8.00		
LEAVE HOURS:	.00		.00		.00		.00		.00		.00		.00		
OT2 HRS PAY:	17.00	95	9.00	95	.00		.00		.00		.00		.00		
OT2 HRS PAY:	25.50		.00		.00		.00		.00		.00		.00		
DBL HRS PAY:	.00		18.00		.00		.00		.00		.00		.00		
[REDACTED]							MD/2		MD/2		MD/2		MD/2		
SCHEDULE/SHIFT:							MD/2		MD/2		MD/2		MD/2		
NORMAL HOURS:	.00		.00		.00		10.00		10.00		10.00		.00		SUB EFF DATE 03/11/2022
LEAVE HOURS:	.00		.00		.00		.00		.00		.00		.00		SUB RATE DIFF 2.61
SCHEDULE/SHIFT:	MD/2		MD/2				MD/2		MD/2		MD/2		MD/2		SUB PAY HOURS 10.00
NORMAL HOURS:	.00		.00		.00		10.00		10.00		10.00		10.00		SUB NORMAL HOURS 10.00
LEAVE HOURS:	.00		.00		.00		.00		.00		.00		.00		OT2 PAY HOURS 26.00

PREPARED BY _____ HEAD OF AGENCY _____



		SAT	OT	SUN	OT	MON	OT	TUE	OT	WED	OT	THUR	OT	FRI	OT	R E M A R K S	
		CD		CD		CD		CD		CD		CD		CD			
WEEK 2	OVERTIME HOURS:		17.00		9.00		.00		.00		.00		.00		.00		
	OT2 HRS PAY:		25.50		13.50		.00		.00		.00		.00		.00		
	SCHEDULE/SHIFT:							MD/2		MD/2		MD/2		MD/2			
	NORMAL HOURS:		.00		.00		.00	10.00		10.00		10.00		10.00			
	LEAVE HOURS:		.00		.00		.00	.00		.00		.00		.00		OT2 PAY HOURS	26.00
	SCHEDULE/SHIFT:		MD/2		MD/2			MD/2		MD/2		MD/*		MD/*			
	NORMAL HOURS:		.00		.00		.00	10.00		8.00		.00		.00			
WKGP 201 UNIT 00	LEAVE HOURS:		.00		.00		.00	.00	F	4.00		V	10.00	V	10.00		
WEEK 2	OVERTIME HOURS:		17.00		9.00		.00	.00		.00		.00		.00			
	OT2 HRS PAY:		25.50		13.50		.00	.00		.00		.00		.00			
	SCHEDULE/SHIFT:							MD/2		MD/2		MD/2		MD/2			
	NORMAL HOURS:		.00		.00		.00	9.00		9.00		10.00		10.00			
	LEAVE HOURS:		.00		.00		.00	F	1.00	F	1.00		.00	.00	OT2 PAY HOURS	9.00	
	SCHEDULE/SHIFT:		MD/2					MD/2		MD/2		MD/2		MD/2			
	NORMAL HOURS:		.00		.00		.00	10.00		10.00		9.00		10.00			
WKGP 201 UNIT 00	LEAVE HOURS:		.00		.00		.00	.00		.00		F	1.00	.00			
WEEK 2	OVERTIME HOURS:		9.00		95		.00	.00		.00		.00		.00			
	OT2 HRS PAY:		13.50		.00		.00	.00		.00		.00		.00			

PREPARED BY

HEAD OF AGENCY





JOHN A. OLSZEWSKI, JR.
County Executive

D'ANDREA L. WALKER
County Administrative Officer

April 19, 2024

Ms. Kelly Madigan
Inspector General
Office of the Inspector General
Baltimore County Government
400 Washington Avenue
Towson, Maryland 21204

RE: IG Investigative Report 23-019

Dear Ms. Madigan:

Thank you for submitting the Investigative Report, Case No. 23-019, regarding an allegation of time and attendance fraud by an employee of the Department of Public Works and Transportation (DPWT) Bureau of Highways. The Administration has reviewed the IG Investigative Report 23-019 and offers the following response.

The Administration is committed to maintaining a productive and efficient workplace.

The Report provided recommendations; each recommendation is responded to below:

Recommendation: Office recommends the information captured on those forms or documents be used to verify the information in Workday at the end of each pay period for the Clerk and other employees assigned throughout the Bureau of Highways.

Response: Since this investigation was completed, Workday has been fully implemented within DPWT based on the policies and procedures set forth by the Office of Information Technology (OIT) and Office of Human Resources (OHR). This implementation requires individual workers to enter their own time directly into the electronic Workday platform, this time is then approved electronically within the Workday platform by the supervisor. The use of paper timesheets has been discontinued with the implementation of Workday.

Recommendation: ...the Bureau of Highways should update its policies and procedures as it relates to the time and attendance to incorporate this change.

Response: DPWT is currently reviewing its internal policies and procedures and updating them where necessary in response to the findings of this investigation. DPWT will issue an updated policy to ensure staff are aware of the workday policies superseding any previous Bureau Policy for time entry. This policy will be issued by July 1, 2024.

Ms. Kelly Madigan
IG Investigative Report 23-019
April 19, 2024

Also note that actions regarding the individual(s) subject to the investigation have been consistent with Baltimore County Human Resources policies.

Again, thank you for reaching out regarding this matter. If you have any questions or need further clarification, please feel free to contact me.

Sincerely,



D'Andrea L. Walker
County Administrative Officer

cc: John A. Olszewski, Jr., County Executive
Dori Henry, Chief of Staff
James Benjamin, County Attorney
Lauren Buckler, Acting Director, Department of Public Works and Transportation
Renee Coleman, Director of Office of Human Resources