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Clerk of the Circuit Court and County Comptroller

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September 13, 2016

The Honorable Chairman and Members
of the Board of County Commissioners

Background

The Clerk of the Circuit Court and County Comptroller's Internal Audit Department and Office of the Inspector General (IAD/OIG) completed an investigation of alleged fraud related to a county water treatment plant operator, a temporary employee, and the plant supervisor's timecard approvals. The investigation was planned and conducted in accordance with the *Principles and Standards for Offices of Inspector General*. The purpose of the investigation was to determine whether or not there was a violation of Sarasota County Resolution No. 2015-035, Anti-Fraud Policy, Exhibit A, and if the employees received compensation for hours not worked.

On July 8, 2016, the plant operator allegedly departed from work three hours early and received overtime pay. The supervisor seemingly approved the plant operator's timecard to reflect a complete eight hour work day. Additionally, investigators discovered another timecard issue concerning a temporary employee, who reportedly left work early on numerous occasions while still receiving compensation for the hours not worked. The investigation was predicated upon a report from an anonymous call to the Fraud Hotline.

Investigative Procedures

The IAD/OIG inspected employee timecards, county records, personnel files, training records, and conducted interviews with the plant supervisor, plant operator, and other pertinent departmental staff as deemed necessary. Additionally, Clerk of Court and County Comptroller payroll records were reviewed for the June 25, 2016 through July 8, 2016, pay period.

Interviews indicated that the water treatment plant's landscaping services contract was terminated and the department was tasked to provide temporary coverage until the time a new contract could be established. Additionally, upper level management observed the facility earlier and was reportedly displeased with the overall appearance. The plant supervisor asked for a volunteer who would agree to accomplish the task of removing weeds and mowing the grass. The plant operator volunteered and was promised eight hours of overtime pay. Further, the plant operator subsequently submitted the eight additional hours in anticipation of the landscaping work that would be performed the next day.

The next morning the plant supervisor processed the plant operator's timecard when he realized the plant operator was ineligible for overtime due to hours already accrued. The plant supervisor informed the plant operator, who finished with the task three hours ahead of schedule. The plant supervisor released the plant operator for the day and promised eight hours of regular pay due to the mistake with the overtime issue.

The IAD/OIG investigators evaluated the second part of the allegation in regards to the temporary employee who allegedly departed work early on numerous occasions. The IAD/OIG found no indication of wrongdoing after comparing multiple sources and cross-referencing the procured staffing agency's

timecards against the Clerk of Court and County Comptroller Accounts Payable (AP) Department invoices. However, the IAD/OIG identified a discrepancy wherein the employee submitted eight hours for a holiday they did not work. Furthermore, the supervisor mistakenly signed off on the timecard to reflect a total of forty hours worked although the employee worked thirty-two hours that week.

Conclusion

Based on reviews of employee timecards, County and Clerk of Court and County Comptroller payroll records, personnel files, training records, and interviews; the allegation in regards to the plant operator receiving pay for hours not worked was **substantiated**. The complainant also suggested that the plant operator received overtime pay for those hours, which was determined to be **unfounded** after the examination of payroll records explained the fact that the plant operator had zero hours listed in the overtime category. Furthermore, the plant operator received pay for eighty-eight hours of regular pay as opposed to the standard eighty hours. Investigators confirmed through interviews that the supervisor allowed the plant operator's early departure, while admittedly authorizing the plant operator to receive eight hours of regular pay for the partial five hour work day.

The issue regarding numerous early departures from work by a temporary employee was **unsubstantiated**. IAD/OIG timecard reviews displayed multiple days throughout the temporary employee's period of employment when half days and other early departures were regularly submitted and approved appropriately by the plant supervisor. The plant supervisor's timecard approvals corresponded with vendor invoices and Clerk of Court and County Comptroller Accounts Payable records, wherein the timecards matched the hours paid by the Clerk of Court and County Comptroller.

Respectfully Submitted,

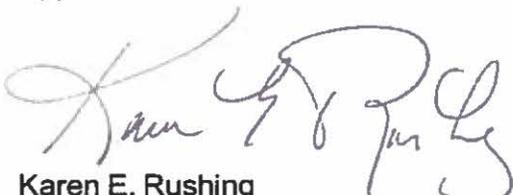


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Approved:



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