



OFFICE OF INSPECTOR GENERAL
MEMORANDUM

Thomas J. Dagley
Inspector General

June 7, 2010

TO: Timothy L. Firestine
Chief Administrative Officer

FROM: Thomas J. Dagley
Inspector General

SUBJECT: Follow-Up – OIG Review of MCG Tuition Assistance Program

This is a request for updated information regarding the Office of Inspector General (OIG) March 2010 Review Report on MCG's Tuition Assistance Program and your March 8, 2010 management response. The updated information is needed at this time to determine the status of Finding 2 (oversight and controls for police officer timesheets) and related recommendations.

In our Report, we recommended that the Chief Administrative Officer (CAO), working with the Chief of Police and Director of Finance (Director), conduct a comprehensive review of timesheets for police officers who attended approximately 1,330 TAP courses at a cost of approximately \$1.1 million in fiscal years 2007 through 2009 to identify and reconcile all inaccurate TAP-related work hour and timesheet entries. We also recommended that the CAO and Director review a sample of other TAP files and employee timesheets to determine the significance of any other inaccurate work hour and timesheet entries that may have existed for approximately 2,137 other TAP courses at a cost of approximately \$1.2 million in fiscal years 2007 through 2009. Further, we recommended that the preliminary results of each review be reported to the Council and Executive no later than April 30, 2010.

In your management response, you indicated that the Police Department was conducting a review of timesheets for all police officers who attended TAP training in fiscal years 2007, 2008, and 2009. You indicated that this review was part of the administrative investigation being conducted by the Department's Internal Affairs Division, begun last year. You also indicated that once the administrative investigation was completed, appropriate measures would be taken, in collaboration with OHR, the County Attorney, and the Finance Department to address any violations of law or policy. Where employees violated timesheet rules, you reported that OHR would make a payroll



adjustment to deduct leave. OHR and the Finance Department would also work together to review a sample of non-police County employee timesheets for those employees who were approved for TAP training during the time period noted, in order to identify any similar payroll errors. You reported that you would keep the OIG apprised of the progress of this review and that any payroll errors will also be addressed in coordination with the County Attorney.

We request the results of your timesheet analysis and reconciliation, as captioned above. Please provide this information no later than July 2, 2010.

Thank you for your attention to this matter. If you have any questions or need additional information, please do not hesitate to contact me or Deputy Inspector General Chris Giusti.

Ref: 0042

cc: Council Members
Kathleen Boucher, ACAO