

# CALIFORNIA SCIENCE CENTER

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## ***Investigations of Improper Activities by State Employees, Report I2000-1***

### ALLEGATION I990031, APRIL 2000

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#### ***Audit Highlights . . .***

***California Science Center public safety employees engaged in the following improper governmental activities:***

- Filed duplicate claims for overtime hours to receive \$4,224 for 168 hours they did not work.***
- Claimed \$74,638 for 2,325 overtime hours even though they were not entitled to overtime compensation as managers.***
- Claimed \$730 for meals for which they were not entitled to receive reimbursement.***

***Personnel department staff engaged in the following improper activities:***

- Allowed one managerial employee to accumulate 476 hours of compensatory time off even though managerial employees are not entitled to compensatory time.***
  - Failed to charge employees' leave balances for absences.***
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**D**uring the course of a 1999 audit of the California Science Center (Science Center), we found that seven public safety employees falsely claimed overtime pay totaling \$2,324. We conducted a follow-up investigation and substantiated that at least 13 more public safety employees filed duplicate overtime claims and improper claims for meal reimbursement, and that managerial employees claimed overtime payments even though they were not entitled to overtime compensation. Specifically:

#### **Finding #1: Public safety employees filed false claims for overtime and meals.**

Between December 1997 and March 1999, at least 12 nonmanagerial employees in the Science Center's public safety department submitted duplicate overtime slips on 30 separate occasions and subsequently received \$4,224 for overtime they had not worked. Eleven of these 12 nonmanagerial employees also improperly claimed and received \$663 in payments for overtime meals.

In addition, four other employees, who because of their managerial status were not eligible for overtime, improperly claimed overtime payments. One of these managerial employees also claimed duplicate overtime payments and inappropriate claims for overtime meals. This employee was also allowed to improperly accumulate 782 hours of compensatory time off. In total, these four managerial employees received \$74,706 in improper payments from July 1996 through March 1999, and the improperly accumulated compensatory time off cost the State more than \$13,800.

***Science Center Action: Partial corrective action taken.***

The Science Center reported that:

- It has developed an automated tracking system that should eliminate duplicate processing of overtime slips and payments for public safety employees.
- It has obtained \$1,326 in reimbursement for excess payment from five nonmanagerial employees and is still in the process of collecting another \$2,475.
- It is still reviewing with counsel what action it should take with regard to the managerial employees.

**Finding #2: The Science Center mismanaged its personnel function.**

The Science Center had a grossly inadequate system of controls related to timekeeping, particularly overtime documentation. In fact, neither the personnel nor the accounting departments detected the aforementioned improper payments.

Further, the personnel department failed to accurately account for leave, thereby allowing the State to pay employees thousands of dollars more than they should have received. Specifically, although Science Center employees continued to accumulate leave, the department failed to charge leave balances for absences from September 1998 through April 1999. After we brought this to the Science Center's attention, its personnel department updated leave records in May 1999. However, because of a shortage of staff, the Science Center did not again update leave balances until December 1999.

***Science Center Action: Corrective action taken.***

The Science Center reported that it has hired new personnel office staff and is now updating leave balances on a regular basis.