



**OFFICE OF INSPECTOR GENERAL
CITY OF JACKSONVILLE**

REPORT OF INVESTIGATION

CASE NUMBER: 2017-0008

ISSUE DATE: AUGUST 30, 2017

James R. Hoffman
Inspector General

"Enhancing Public Trust in Government"

**TIME & ATTENDANCE AND OVERTIME FRAUD
FORMER JEA CONSTRUCTION INSPECTOR CHARGED WITH GRAND THEFT**

EXECUTIVE SUMMARY

On March 14, 2017, JEA Audit Services notified the Office of Inspector General (OIG) about a complaint (JEA-17-03-0002) regarding JEA employee Hugh "Jim" Poppell, Construction Inspector II (civil service position), Construction Inspection, Project Engineering and Construction. JEA Audit Services received information on March 8, 2017, asserting Poppell may have falsified his overtime compensation submissions to JEA.

JEA Audit Services reviewed Poppell's time and attendance records, for both straight time and overtime; JEA vehicle usage; JEA badging records; and JEA emails for the period of November 1, 2016, to January 31, 2017. The JEA Audit Services review found from November 1, 2016, to January 31, 2017, Poppell received compensation from JEA in the amount of **\$4,361.36** for 109.25 hours reported falsely. The \$4,361 in compensation consisted of \$1,581.75 for 50.31 straight time hours and \$2,779.61 for 58.94 prescheduled overtime hours, all of which were submitted and approved in the JEA electronic time and attendance system (Oracle).

The JEA Audit Services review found numerous days where Poppell's timesheet and overtime submissions differed from his vehicle Global Positioning System (GPS) data, JEA badging (in and out) records, and his JEA email records.

On April 11, 2017, JEA Audit Services referred this matter directly to the JEA Interagency Detective, JSO, to investigate criminal allegations relating to Florida Statute §812.014, Theft. The OIG was notified of this action after the information was given to the JEA Interagency Detective.

On April 24, 2017, the JEA Interagency Detective interviewed Poppell. During this interview, it was determined that between November 1, 2016, and January 31, 2017, Poppell did not regularly work a complete eight-hour workday despite receiving compensation from JEA for a full eight-hour workday. Some of Poppell's vehicle stops during his work day were for non-JEA business and included vehicle stops at the residences of family members and stops to shop for personal reasons.

Based upon the records reviewed by JEA Audit Services and comments made by Poppell during his interview with the JEA Interagency Detective, Poppell was arrested and charged with violation of Florida Statute(s) §812.014, Theft, and §838.022(1) (a), Official Misconduct.

Based upon a review of various records and the JEA Interagency Detective's criminal investigation, the allegation was **substantiated**.

On May 30, 2017, Poppell signed a *Settlement and General Release Agreement* with JEA. In this agreement, JEA agreed to allow Poppell to retire from JEA effective June 1, 2017; repay JEA in the amount of **\$4,361.36** from his accrued leave balance; and forfeit unused personal leave he earned during the current contract year (i.e. fiscal year 10/01/16 to 09/30/17) in the amount of 183.09 hours, which equaled **\$5,756.35**.

Poppell resigned from JEA on June 1, 2017, and was not interviewed in conjunction with the OIG investigation.

On June, 1, 2017, Poppell signed a Fourth Judicial Circuit of Florida Felony Pretrial Intervention Program Deferred Prosecution Agreement. The agreement provided a deferred prosecution for a period of twelve (12) months, pending compliance with the agreement. Additionally, the agreement required Poppell to pay various monetary fines and administrative fees; perform **50** hours of community service; provide proof of his resignation from JEA; and provide proof that he had satisfied the repayment of **\$4,361.36**. On August 29, 2017, the OIG confirmed with the State Attorney's Office the community service requirement was removed from the agreement.

JEA payroll records reflected \$4,361.36 was deducted from Poppell's accrued leave balance and he forfeited 183.09 hours of unused personal leave earned during the current contract year. Poppell compensated and forfeited to JEA a total of **\$10,117.71**.

During the investigation, the OIG identified a lack of internal controls related to the ability of JEA management to verify the accuracy of time-keeping related matters (straight and overtime) of employees within Project Engineering and Construction.

INVESTIGATIVE REPORT

ALLEGATION

Hugh “Jim” Poppell (Poppell), Construction Inspector II (civil service position), Construction Inspection, Project Engineering and Construction, JEA, allegedly (1) falsified his time and attendance records to receive payments for straight time not worked and (2) falsified his time and attendance records to receive payments for overtime not worked.

GOVERNING DIRECTIVES

- Florida Statute §812.014(2)(c)(1), Theft;
- Florida Statute §838.022(1)(a), Official Misconduct;
- CS Rules, Section 9.05, Reduction in Compensation, Demotions, Suspensions without Pay and Dismissals for cause including willful violation of the provisions of law or department rules; conduct unbecoming a public employee and misconduct.

CONCLUSION

During the OIG Investigation, the OIG reviewed various JEA records to include JEA Audit Services spreadsheet (reflecting Poppell’s GPS data, time and attendance data, and badging data); Poppell’s time and attendance records for the period of November 1, 2016, to January 31, 2017; several personal receipts (discovered on April 24, 2017, during a search of Poppell’s JEA vehicle) which reflected dates and times when Poppell stopped at several locations for personal (non-JEA business) reasons while he was working and receiving compensation from JEA.

Based upon the JEA records reviewed (Poppell’s GPS data, time and attendance data, and badging data) and the JEA Interagency Detective’s criminal investigation, the OIG investigation verified from November 1, 2016, to January 31, 2017, Poppell received compensation from JEA in the amount of \$4,361.36 for 109.25 hours that were falsely reported. The \$4,361.36 in compensation consisted of \$1,581.75 for 50.31 straight time hours and \$2,779.61 for 58.94 prescheduled overtime hours.

Based upon records reviewed and the criminal investigation, the allegation was **substantiated**. Poppell resigned on June 1, 2017. Due to his resignation, he was not interviewed in conjunction with the OIG investigation.

During the investigation, the OIG identified a lack of internal controls related to the ability of JEA management to verify the accuracy of time-keeping related matters (straight and overtime) of employees within Project Engineering and Construction.

INVESTIGATIVE FINDINGS

Background

On March 14, 2017, JEA Audit Services notified the OIG concerning an allegation Poppell may have falsified his overtime compensation submissions to JEA. JEA Audit Services received the information on March 8, 2017.

Records Review

OIG reviewed the applicable Florida Statutes and Civil Service Rules and found the following:

Florida Statute §812.014(2)(c)(1), Theft

The above Florida Statute states in part:

(1) A person commits theft if he or she knowingly obtains or uses, or endeavors to obtain or to use, the property of another with intent to, either temporarily or permanently:

(a) Deprive the other person of a right to the property or a benefit from the property.

(b) Appropriate the property to his or her own use or to the use of any person not entitled to the use of the property.

It is grand theft of the third degree and a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, if the property stolen is: 1. Valued at \$300 or more, but less than \$5,000.

Florida Statute §838.022(1) (a), Official Misconduct

The above Florida Statute states in part:

It is unlawful for a public servant or public contractor, to knowingly and intentionally obtain a benefit for any person or to cause unlawful harm to another, by: (a) Falsifying, or causing another person to falsify, any official record or official document.

COJ Civil Service Rules (effective September 2016), Section 9.05, Reduction in Compensation, Demotions, Suspensions without Pay and Dismissals

The above Civil Service Rules states in part:

Except for voluntary demotions or demotions resulting from reduction in force or reduction in compensation, for other than disciplinary reasons, employees with permanent status in the Civil Service may only have their

compensation reduced, be demoted, suspended without pay or dismissed for cause.

(1) Cause shall include, but is not limited to;... willful violation of the provisions of law or department rules; conduct unbecoming a public employee which would affect the employee's ability to perform the duties and responsibilities of the employee's job; willful falsification of records (false statements, misrepresentation or fraud of official documents, such as application, attendance and leave records or work and production records); misconduct...

JEA Audit Services Review

JEA Audit Services reviewed Poppell's time and attendance records, for both straight time and overtime; JEA vehicle usage; JEA badging records and JEA emails for the period of November 1, 2016, to January 31, 2017.

The JEA Audit Services review found from November 1, 2016, to January 31, 2017, Poppell received compensation from JEA in the amount of \$4,361.36 for 109.25 hours that were falsely reported. The \$4,361.36 in compensation consisted of \$1,581.75 for 50.31 straight time hours and \$2,779.61 for 58.94 prescheduled overtime hours, all of which were submitted and approved in the JEA electronic Time and Attendance System (Oracle).

The JEA Audit Services review found numerous days when Poppell's timesheet and overtime submissions differed from his vehicle Global Positioning System (GPS) data, JEA badging (in and out) records and his JEA email records.

On April 11, 2017, JEA Audit Services referred this matter to the JEA Interagency Detective, JSO to investigate criminal allegations relating to Florida Statute §812.014 Theft.

JEA Interagency Detective's Criminal Investigation Results

On April 24, 2017, the JEA Interagency Detective discovered several cash register receipts and medical receipts during a search of Poppell's JEA vehicle which reflected dates and times when Poppell stopped at several locations for personal (non-JEA business) reasons while he was working and receiving compensation from JEA.

On April 24, 2017, the JEA Interagency Detective interviewed Poppell and determined some of Poppell's vehicle stops during his work day during the review period (November 1, 2016, through January 31, 2017) were at the residences of family members and vehicle stops to shop for personal items.

An example of a personal stop by Poppell was a visit to the residence of a family member on November 11, 2016, while Poppell was being paid time and a half overtime for holiday pay. Based upon GPS data, Poppell visited his family member for one hour and thirty-two minutes.

On November 11, 2016, Poppell made a stop at a commercial electric supply company to pick up some parts for personal use. Between November 1, 2016, and January 31, 2017, Poppell made several stops at a nursing home. During his interview with the JEA Interagency Detective, Poppell stated he had permission from his supervisor David Ashley, Manager Construction Inspection, Project Engineering and Construction, to make visits to a nursing home in order to visit a sick family member. The JEA Interagency Detective attempted to interview Ashley during the criminal investigation. However, Ashley had recently retired from JEA and was uncooperative.

During his interview with the JEA Interagency Detective, Poppell could not explain why he did not complete (work) eight hours during his work day on a regular basis. Poppell also had no explanation for regularly submitting overtime when his vehicle GPS data did not support the overtime activity.

During his interview with the JEA Interagency Detective, Poppell verbally stated he could “write a check” and pay back JEA if this could all go away. Poppell also asked if he could “retire right now.”

The JEA Interagency Detective’s criminal investigation ultimately concluded that between November 1, 2016, and January 31, 2017, Poppell regularly did not work a complete eight hour work day despite receiving compensation from JEA for a full work day. Additionally, the investigation concluded Poppell made several personal trips and stops during his work hours.

JEA Time and Attendance Records

JEA Oracle records for the period of November 1, 2016, to January 31, 2017, were reviewed and reflected Poppell’s time and attendance was approved by Ashley.

Poppell received \$4,361.36 in compensation from JEA for 109.25 hours he falsely reported as having worked. The \$4,361.36 in compensation consisted of \$1,581.75 for 50.31 straight time hours and \$2,779.61 for 58.94 prescheduled overtime hours, all of which were submitted and approved in the JEA electronic time and attendance system.

Settlement and General Release Agreement

On May 30, 2017, Poppell signed a *Settlement and General Release Agreement* with JEA. In this agreement, JEA agreed to allow Poppell to be paid for administrative leave for the period of April 24, 2017, through May 12, 2017, and allowed him to use personal leave for the period between May 15, 2017, and May 31, 2017.

Additionally, Poppell agreed to retire effective June 1, 2017; repay JEA in the amount of \$4,361.36 from his accrued leave balance; and forfeit unused personal leave he earned during the current contract year (i.e. fiscal year 10/01/16 to 09/30/17) in the amount of 183.09 hours, which equals \$5,756.35.

OIG verified through JEA payroll records that Poppell compensated and forfeited to JEA a total of \$10,117.71, as per the agreement.

Felony Pretrial Intervention Program Agreement

On June, 1, 2017, Poppell signed a Fourth Judicial Circuit of Florida Felony Pretrial Intervention Program Deferred Prosecution Agreement. The agreement provided a deferred prosecution for a period of twelve (12) months, pending compliance with the agreement.

Additionally, the agreement required Poppell to pay various monetary fines and administrative fees; perform 50 hours of community service; provide proof of his resignation from JEA; and provide proof he had satisfied the repayment of \$4,361.36. On August 29, 2017, the OIG confirmed with the State Attorney's Office the community service requirement was removed from the agreement

RECOMMENDED CORRECTIVE ACTIONS

During the course of this investigation OIG identified a lack of internal controls relating to various JEA policies. The OIG recommends the following corrective actions:

1. Establish written policies and procedures to ensure JEA management consistently verifies the accuracy of time keeping related matters (straight time and overtime) of employees within Project Engineering and Construction.
2. Establish written policies and procedures to document overtime events in order to ensure JEA management has the ability to verify overtime submissions.

In addition, OIG requests that JEA advise the OIG if any subsequent personnel action(s) (including all outcomes) are taken as a result of this investigation.

IDENTIFIED, QUESTIONED, AND AVOIDABLE COSTS

Identified Costs/Recoverable Funds: \$10,117.71

POPPELL'S RESPONSE

On August 8, 2017, the OIG mailed a copy of the draft Report of Investigation to Poppell's residence address on file with JEA. Poppell was provided the opportunity to submit a written explanation or rebuttal to the findings in the draft Report of Investigation within ten (10) calendar days, due on or before August 18, 2017. On August 18, 2017, Poppell submitted a written response through his attorney. Poppell's response is attached to this report. In his response, Poppell requested the OIG interview his supervisor and asserted he had permission from his JEA managers and directors, "to go where I went each and every time I did so." He also stated he worked at all hours of the night and day and also never took breaks or lunch.

Poppell advised he “only signed the PTI agreement because it was the quickest and least costly way of getting all these charges dropped.” He also noted the community service requirement had been waived.

OIG rebuttal to the response:

Following the criminal investigation conducted by the JEA Interagency Detective, the OIG’s investigation focused solely on the lack of internal controls related to the ability of JEA management to verify the accuracy of time-keeping related matters (straight and overtime) of employees within Project Engineering and Construction. As the JEA Interagency Detective conducted witness interviews as a part of the criminal investigation of Poppell’s employee misconduct, the OIG did not conduct any interviews as part of its investigation. The OIG reviewed the criminal investigation and JEA policies and procedures as part of its investigation. The criminal investigation resulted in Poppell being arrested and charged with violation of Florida Statute(s) §812.014, Theft, and §838.022(1) (a), Official Misconduct.

MANAGEMENT COMMENTS AND CORRECTIVE ACTIONS

On August 8, 2017, the Chief Executive Officer, JEA, was provided the opportunity to submit a written explanation or rebuttal to the findings in the draft Report of Investigation within twenty-one (21) calendar days, due on or before August 29, 2017. On August 29, 2017, a written response was received from the Chief Compliance Officer. The response is attached in its entirety to this report.

JEA implemented various corrective actions per their attached response. On April 27, 2017, JEA updated their Time and Attendance Reporting policy. Field employees are now required to obtain advance approval for overtime (excluding emergencies and on-call overtime). Additionally, managers/directors are required to conduct a bi-weekly reconciliation of overtime. Finally, JEA instituted a new procedure requiring appointed managers to monitor JEA vehicles operated by their direct reports.

Attachments:

- Poppell’s Response, dated August 16, 2017 (without attachments)
- Management’s Response, dated August 29, 2017 (with attachments)

cc: IG Distribution B

This investigation has been conducted in accordance with the ASSOCIATION OF INSPECTORS GENERAL Principles & Quality Standards for Investigations.

The Law Offices of
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August 16, 2017

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Lisa A. Green, Deputy Inspector General
P.O. Box 43586
Jacksonville, FL 32203
InspectorGeneral@coj.net

RE: DRAFT Report of Investigation, Office of Inspector General Investigation Number 2017-0008

Dear Ms. Green:

Please be advised that the undersigned represented Mr. Poppell in the criminal case.

We have received your DRAFT Report (#2017-0008). Please accept this as my client's written response thereto.

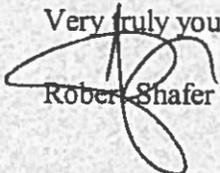
Contrary to your assertions about my attendance schedule, please be advised that I received permission from my JEA Managers and Directors to go to where I went each and every time I did so. Additionally, although I was allotted two 15 minute breaks and a 30 minute lunch break every day I never took my breaks or lunch time. I would routinely do work (like accepting phone calls from contractors) at all hours of the night and day. Please contact my former supervisor, David Ashley, cell number 904-219-5227. Contrary to your assertion, it is my understanding that he is eager to speak to you regarding this matter.

Also note that the community service was eliminated from my PTI agreement. I only signed the PTI agreement because it was the quickest and least costly way of getting all these charges dropped, which will happen once I complete PTI. Had I opted to go to trial I am completely confident that I would not have been convicted.

Please review the attached documentation.

That concludes my client's response. Should you have any questions please do not hesitate to contact the undersigned.

Very truly yours,


Robert Shafer

RS/11b

21 West Church Street
Jacksonville, Florida 32202-3139

August 29, 2017



Ms. Lisa A. Green
Deputy Inspector General
Office of Inspector General, City of Jacksonville
231 E. Forsyth Street, Suite 470
Jacksonville, FL 32202

ELECTRIC

WATER

SEWER

Subject: JEA's Management Response Pursuant to OIG Correspondence
Number 2017-0008

Dear Ms. Green:

We are herein providing our management response to your DRAFT Report of Investigation dated August 8, 2017, which includes a summary of all corrective action plans, the status of each, and any supporting documentary evidence.

Recommended Corrective Actions

1. Establish written policies and procedures to ensure JEA management consistently verifies the accuracy of time keeping related matters (straight time and overtime) of employees within Project Engineering and Construction.
2. Establish written policies and procedures to document overtime events in order to ensure JEA management has the ability to verify overtime submissions.

In addition, OIG requests that JEA advise the OIG if any subsequent personnel actions(s) (including all outcomes) are taken as a result of this investigation.

Management's Response

JEA already had a related procedure, JEA OE A0201 PR 001 Payroll: Time and Attendance Reporting - Payroll Processing (Enclosed), which was updated on April 27, 2017 to reflect timesheet audit procedures specifically for individual field employees (sections 5.1 & 5.2). Project

Engineering and Construction has implemented this latest corporate procedure.

In addition, on June 20, 2017, the Chief of Human Resources sent an email (enclosed) to the Senior Leadership Team advising them to convey to their management teams the new monitoring procedures that would begin in July for the proper use of JEA vehicles, in accordance with Fleet Services Procedures. These monitoring procedures were further communicated to operational managers at a Labor Relations Protocol meeting on July 11, 2017. Enclosed is the meeting agenda and a sample of the asset audit guidelines that was distributed during the meeting.

Also, JEA has engaged an outside consultant to coordinate with our Corporate Records Compliance Group to update the format, evaluate/edit the content and ensure the consistent quality of our policies, corporate-wide. This initiative should be completed by December 31, 2017. Accordingly, there may be some recommended changes to some of the procedures addressed in this report.

We will advise OIG if any subsequent personnel actions (including all outcomes) are necessary as a result of this investigation. To date, there have been none.

We thank you for your insightful recommendations. Please contact me if you need additional information regarding our corrective action plans.

Sincerely,



Ted Hobson
Chief Compliance Officer
JEA
21 W. Church Street, T16
Jacksonville, 32202
(904) 665-7126; hobste@jea.com

Cc: Mr. Paul E. McElroy, Managing Director and Chief Executive Officer

- Enclosures:**
- 1) JEA OE A0201 PR 001 Payroll: Time and Attendance Reporting – Payroll Processing procedure (5 pages);**
 - 2) June 20, 2017 Email from Angelia Hiers, JEA Chief Human Resources Officer to Senior Leadership Team re timekeeping procedures;**
 - 3) July 11, 2017 (3rd Quarter 2017) Labor Relations Protocol meeting agenda and sample asset audit guidelines**



PAYROLL PROCEDURE:

OE A0201 PR 001 Payroll

TITLE:

Time & Attendance Reporting – Payroll Processing

EFFECTIVE DATE: October 30, 2002

REVISED: April 27, 2017

ASSIGNMENT OF RESPONSIBILITY: The Director of Organizational Effectiveness is responsible for the establishment and maintenance of this procedure. The Manager of Payroll Services is responsible for the implementation of this procedure.

All Employees are responsible for time and attendance reporting by:

- Reviewing this policy and all of JEA's time and attendance policies and seeking clarification from his/her supervisor if the employee has any questions regarding JEA's time and attendance policies.
- Providing complete and accurate reporting of payroll information on a timesheet for each pay period.
- Timely submission of a timesheet to their manager/manager designee for approval prior to the close of each pay period. Oracle Timesheet entries must be completed **no later than** 10:00 a.m. on Monday of the pay week.
- Completing Application for Leave forms in compliance with the employee's pay plan or bargaining unit's collective bargaining agreement using Oracle timesheets.
- Verifying that leave hours are available when requesting leave. This information is available by accessing Oracle Self Service Timesheet Page and also appears on the employee's pay advice.
- Checking balances on his/her pay advices and reporting discrepancies immediately to Payroll and/or their management.
- Complying with MD's and Procedures regarding leave accounting and time and attendance.
- Notifying their supervisor if overtime is anticipated and obtaining the supervisor's written approval in advance. If employees are unable to obtain their supervisor's written approval in advance because the overtime work was an emergency or performed after hours while on-call, employees should notify their supervisor and obtain written approval on the next business day.

All Managers/Manager Designees are responsible for the review (for completeness and accuracy) and approval of their assigned employees' timesheets. Managers are required to review and approve all timesheets no later than Noon on Monday of the pay week. Additionally,

they are responsible for identifying and resolving any discrepancies both during their review and approval process, and afterwards.

All Managers/Manager Designees are also responsible for approving overtime in advance, maintaining written documentation on overtime pre-approved and worked, and tracking overtime work performed by using existing methods. Currently e-mail, electronic forms, SharePoint List, or a 3rd party scheduling application are utilized across the organization for this purpose. All of these methods provide written documentation. Manager/manager designees should reconcile employee timesheets against records documenting employees' work hours, overtime and leave use.

The designated decentralized payroll data entry point are responsible for ensuring that all Paper Timesheet transactions are entered correctly into the JEA Payroll System and hard copy records are maintained of all paper based transactions.

Payroll is responsible for ensuring that all employee direct deposits are in the bank at the start of the business day of the check date for a pay period. Direct deposit advices for a pay period are posted to Oracle by Thursday of a pay period.

DEFINITIONS:

Paper Timesheets - The JEA form titled "Employee Time Record" is available through JEA the Grid. This form is used for exception time entry only for employees in remote locations without computer access. It may also be used by employees submitting amendments and corrections for prior pay periods.

Oracle Self Service Timesheets – The time and attendance application available through Oracle Self Service.

PROCEDURE

1. Employee Timesheet Entry Responsibilities:

1.1 Paper Timesheets

Employees without ready access to a JEA computer are permitted to submit their exception timesheets via the paper timesheet.

- Employee completes a paper timesheet, submits it to Payroll Services or the designated decentralized payroll data entry point and the manager/manager designee will approve the timesheet on-line through the Oracle email alert.

1.2 Oracle Self Service Timesheets

- Employee accesses Oracle and enters time. NOTE: If problems occur – call Payroll Hotline x 4408.
- Employee performs the save function by clicking on the Save Button.
- Employee performs the submit function by clicking on the Submit Button when his/her timesheet is ready for review and approval by the manager/manager designee.
- Manager/manager designee accesses the pending timesheet via the email alert or by accessing Oracle.

- **Manager/manager designee reviews and approves the timesheet. Any discrepancies should be addressed and may require rejecting the timesheet for correction. Corrected timesheets must be resubmitted by the employee/manager in order to repeat the required approval process.**

NOTE: Employees and Managers will receive emailed timesheet notifications if there are employee timecards in a status other than submitted/approved on the last Friday in the pay period through Payroll Monday. Employees have the ability to make changes to their Oracle Timesheet during the two week pay cycle however, the timesheet **MUST** be in a submitted/approved status or the employee will receive subsequent timesheet notifications. If an Approver (Manager/Manager Designee) “Rejects” the Oracle Timesheet, the employee has the ability to make corrections and should have the timesheet resubmitted by 10:00 a.m. on Monday of the pay week. Rejected timesheets are required to be corrected by the employee and approved by their manager. **If the employee’s timesheet is rejected and not corrected in the current pay period, the employee will still be paid based on their “rejected” Oracle Timesheet. Timesheets that have been rejected and not corrected within 2 consecutive pay periods will be escalated to the Employee’s Director and Senior Leadership Team.**

If the employee does not update their timesheet with all hours worked, they will be paid based on the hours shown on their Web Oracle Timesheet plus annual leave if applicable. The employee has two pay periods to make corrections. The corrections must follow the 10:00 a.m. submission deadline for the pay period.

Payroll will no longer issue manual checks for hours not entered during the pay period. All employees will be accountable for entering their hours worked.

All employees must use a Paper Timesheet to submit amendments or corrections for all prior pay periods if it is beyond two pay periods.

2. Management Review and Approval Responsibilities:

As the biweekly pay period comes to a close, all managers/manager designees must review and approve all timesheets submitted for payment, and address any questions or discrepancies by Noon on Monday of a pay week. The Payroll System provides two tools to assist Managers with the review and approval process, which are:

- Oracle email alerts for electronic review and approval of timesheets submitted for approval.
- Timecard Status Dashboard.

Timesheets that are repeatedly submitted by an employee and left unapproved by their manager will be forwarded to the Senior Leadership Team.

2.1 Paper Timesheets

- Paper timesheets may be submitted by the employee to Payroll Services or the designated decentralized payroll data entry point for entry and manager/manager designee will approve timesheets on-line through Oracle email alerts.

Copies of paper timesheets will be stored at the Department location for 3 years.

2.2 Oracle Timesheets

- If there are Oracle Timesheets submitted and ready for approval, managers/manager designees will receive an email alert message when the timesheet is submitted. The manager/manager designee can approve or reject the timesheets electronically from within the email message.

Oracle Timesheets may be approved through one of two methods:

- (1) On-line electronic approvals, in response to the e-mail alert message.

OR

- (2) Logging into Oracle and approving the timesheet in Oracle.

Timesheet approvals must be processed by the manager/manager designee by Noon Monday, after the pay period closes on Sunday.

3. Discrepancies:

The manager/manager designee or their designee will investigate and resolve all time and attendance discrepancies with the employee.

If the resolution of a discrepancy requires a change to timesheet records already submitted to Payroll, the manager/manager designee will authorize an adjustment via **an amended signed Paper Timesheet if the correction is for an aged timesheet (greater than 2 pay periods) or directly in Oracle if the correction is within 2 pay periods.**

The signed Paper Timesheet authorizing the amendment or correction will be forwarded to Payroll for inclusion in the current payroll cycle.

The manager/manager designee will ensure an employee's leave use follows the guidelines of the applicable bargaining unit or pay plan agreement and adheres to **OE A0200 A0201 PR 002 Leave Accounting.**

4. Payroll Processing:

Every two weeks, Payroll will review and process all timesheets and payroll transactions.

Payroll will gather all of the data from the biweekly Oracle and Paper Timesheets and submit it to the biweekly ORACLE processes that calculate and produce pay checks for all employees.

5. Timesheet Audit Procedures for Individual Field Employees

5.1. Pre-Approval of Overtime

All overtime performed by individual field employees must be approved in advance by the field employee's direct supervisor except work performed on an emergency basis or on-call overtime work performed after hours, which should be reported immediately after the work was performed or no later than the next business day. All other classification of employees who anticipate overtime should notify their manager and seek prior approval before working the overtime. The manager's approval should be in writing or documented in some format, such as by email.

5.2 Overtime Tracking

Each area will track their respective overtime using their existing method. Currently e-mail, electronic forms, SharePoint List, or a 3rd party scheduling application are utilized across the organization. All of these methods provide written documentation.

A bi-weekly overtime report will be sent to each manager/director from Payroll to reconcile against departmental tracking records. The manager is responsible for reconciling written documentation of overtime the manager approved with the overtime each employee worked and resolving any discrepancies by the next pay period. If the manager is unable to resolve a discrepancy, the manager should bring it to the attention of the manager's Director and the Payroll Manager.

Signed: /s/ Robert Mack
Director, Organizational Effectiveness

Effective: April 27, 2017

Link to:

MD ES A0201 PR 001 Payroll

MD 625

Last Update: October 18, 2016

Hobson, Ted E. - Chief Compliance Officer

From: Hiers, Angelia R. - Chief Human Resources Officer
Sent: Tuesday, June 20, 2017 5:01 PM
To: Brost, Mike J. - VP/GM Electric Systems; Cosgrave, Paul J. - Chief Information Officer; Dykes, Melissa H. - Chief Financial Officer; Hightower, Mike R. - Chief Public Affairs Officer; Hobson, Ted E. - Chief Compliance Officer; Roche, Brian J. - VP/GM Water Wastewater Systems; Stewart, Kerri - Chief Customer Officer
Cc: McElroy, Paul E. - Managing Director CEO
Subject: FINAL UPDATE ON NEW PROCEDURE AND

All,

As you may recall, we have been diligently working to finalize the Time-Keeping Procedure and develop a process that creates additional accountability for assets deployed offsite. All bargaining unit leaders have been notified of the new process, thus we are ready to move forward.

Labor Relations will work with management each month to provide the specific vehicles which will be checked in accordance with the process below. The random selection of vehicles will allow us to address the "Lone Wolf" employee, those who may sometimes work alone and not alone at other times, and crews as well. An additional message will be sent to managers (from Labor Relations) prior to July 1st as a reminder and an explanation of how the randomly selected vehicle will be communicated to them for monitoring.

Please provide the following text to your staff via email and communicate the same at your staff meeting. Please contact me with any questions.

MESSAGE FOR YOUR STAFF:

We are all responsible for the stewardship of our assets, and management is obligated to maintain appropriate controls and levels of accountability that are uniform across the organization. Members of our appointed management are expected to know and meet JEA's expectations of their duties.

It is imperative that management appropriately monitor the use and disposition of JEA assets (for example, this is a requirement under Section G(4) of SCM A0800 FS 001 Fleet Services Procedures).

Commencing the month of July, appointed managers will be required to monitor the JEA vehicles operated by their direct reports, as follows:

- A. **Monthly Comprehensive Check:** a randomly selected vehicle will be the subject of a comprehensive check covering an entire workday. The entirety of that vehicle's travel / stops and work assignments are to be compared to the employee's GPS record, work orders and time card in order to confirm that the vehicle was operated as intended and authorized. Findings will be reported to your Director and, if appropriate, information sent to Fleet Services ("Improper Vehicle Utilization/Abuse Investigation Report" form) and/or Labor Relations, both as provided for under section G(4) of the Fleet Services Procedure.
- B. **Spot Checks:** A monthly spot check of every vehicle assigned to the manager's cost center will be required. This will entail the manager selecting one time in the morning, and one time in the afternoon of a particular work day, and checking that the vehicle was located (or travelling) where it should have been. Findings will be reported to your Director and, if appropriate, information sent to Fleet Services ("Improper Vehicle Utilization/Abuse

Investigation Report" form) and/or Labor Relations, both as provided for under section G(4) of the Fleet Services Procedure.

- C. **Field Visits:** All managers with field employees are required to make random, unannounced field visits for a total of at least 2 hours each week, which is currently a mandatory procedure in our safety practices. The random, unannounced field visit may serve as both the safety visit as well as the spot check.

The appointed manager is required to conduct these checks; the task shall not be delegated or assigned to bargaining unit or M&C employees. If an appointed manager is going to be out, the relevant Director will assign another appointed manager to perform the required checks. Further details will be forthcoming prior to July 1st.

Additionally, the newly updated Time Keeping Procedure (OE A0201 PR 001 Payroll Time & Attendance Reporting- Payroll Processing) has been posted to the GRID. Please reference the newly added section (5) that addresses the responsibility of handling overtime and the approval of overtime. You are responsible for reviewing and applying this procedure.

LABOR PROTOCOL MEETING AGENDA



3RD QUARTER 2017

Item	Topic	Leader
1.	Safety Briefing	Eileen
2.	Labor Relations Activity Update a. Contract Issues b. Disciplines c. Grievance/Arbitration d. Impact Bargaining e. Other Bargaining Unit Issues	LR Team
3.	Medical Marijuana & Medication Disclosure	Charna
4.	Random Asset Audit Process	Maryanne
5.	Questions/Team Discussion	Group



SAMPLE

Asset Audit - MAILED

Please be advised that the following vehicles have been identified for the monthly comprehensive check for adherence with established management responsibilities. The comprehensive check shall be performed by the appointed manager responsible for the vehicle. The review cannot be delegated. The following actions are required:

August 2017 - Director Name	Asset Number	Date to Be Reviewed
Appointed Manager Name	2345	July XX
Appointed Manager Name	6789	July XX

1. Directors confirm receipt of the email by acknowledgement to AssetAudit@iea.com
2. Directors assign corresponding Manager to perform the check of the identified asset for the "Date to Be Reviewed" or the next business day that the vehicle was in service, if the vehicle was not in use on identified date. (vehicle out of service, a weekend or assigned driver was off shift or on leave).
3. Managers will provide the results to the Director prior to the end of the identified month
4. If corrective action is necessary, contact Labor Relations as appropriate, ensuring that your notification of results is made in a timely manner - no later than 3 work days after management knowledge of potential issues.
5. The appointed manager is responsible for maintaining all records related to the asset review.

Questions regarding the monthly comprehensive check should be addressed to your Director.

- GPS SENSORS + TRANSMITTERS ON ALL VEHICLES BY MIDDLE OF AUGUST.
ORACLE TIMECARD
BADGE
GPS
MAXIMO RECORDS
- LUNCH + LEARN TO TRAIN