

STATE OF LOUISIANA LEGISLATIVE AUDITOR

**Grambling State University
and Jackson Parish Hospital**

April 10, 2002



Investigative Audit

**Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor**

LEGISLATIVE AUDIT ADVISORY COUNCIL

MEMBERS

Senator J. "Tom" Schedler, Chairman
Representative Edwin R. Murray, Vice Chairman

Senator Robert J. Barham
Senator Foster L. Campbell, Jr.
Senator Lynn B. Dean
Senator Willie L. Mount
Representative Rick Farrar
Representative Victor T. Stelly
Representative T. Taylor Townsend
Representative Warren J. Triche, Jr.

LEGISLATIVE AUDITOR

Daniel G. Kyle, Ph.D., CPA, CFE

DIRECTOR OF INVESTIGATIVE AUDIT

Daryl G. Purpera, CPA, CFE

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Sixty-six copies of this public document were produced at an approximate cost of \$108. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This document is available on the Legislative Auditor's Web site at www.la.state.la.us.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Director of Administration, at 225/339-3800.

Grambling State University and Jackson Parish Hospital

April 10, 2002



**Investigative Audit
Office of the Legislative Auditor
State of Louisiana**

**Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor**

Table of Contents

	Page
Executive Summary	1
Background and Methodology.....	5
Finding	7
Recommendation	15
Attachment I - Management's Response.....	17



DANIEL G. KYLE, PH.D., CPA, CFE
LEGISLATIVE AUDITOR

OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET
POST OFFICE BOX 94397
TELEPHONE: (225) 339-3800
FACSIMILE: (225) 339-3870

April 10, 2002

DR. NEARI WARNER, ACTING PRESIDENT
GRAMBLING STATE UNIVERSITY
Grambling, Louisiana

MR. L. J. PECOT, ADMINISTRATOR
JACKSON PARISH HOSPITAL
Jonesboro, Louisiana

Transmitted herewith is our investigative audit report on Grambling State University and Jackson Parish Hospital. Our examination was conducted in accordance with Title 24 of the Louisiana Revised Statutes and was performed to determine the propriety of certain allegations received by this office.

This report presents our finding and recommendation, as well as your response. Copies of this report have been delivered to both Grambling State University and Jackson Parish Hospital; the Honorable Robert W. Levy, District Attorney for the Third Judicial District of Louisiana; the Honorable Walter E. May, Jr., District Attorney for the Second Judicial District of Louisiana; and others as required by law.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

CGM:EKL:DGP:ss

[GSUJACHD]

Executive Summary

Investigative Audit Report Grambling State University and Jackson Parish Hospital

Highlights...

The Legislative Auditor received information indicating that Dr. Mary Joe-Stoglin was a full-time employee with both Grambling State University and Jackson Parish Hospital.

Background (See page 5.)

Grambling State University (GSU) is located in Grambling, Louisiana, and serves as a cultural and educational center for north Louisiana. GSU is a publicly supported institution of higher education. GSU offers associate, baccalaureate, and selected masters and specialist degrees in the areas of liberal arts, education, business administration, and sciences and sciences-related technologies, nursing, and social work. GSU is under the management and supervision of the Board of Supervisors of the University of Louisiana System. As a state university, operations of GSU's instructional programs are funded through annual lapsing appropriations made by the Louisiana Legislature.

Jackson Parish Hospital (Hospital) was organized under the Louisiana Revised Statutes of 1950. The Hospital is a political subdivision of the Jackson Parish Police Jury. The Hospital is governed by a board of commissioners appointed by the police jury. The Hospital operates an acute care facility and a psychiatric unit (during the period of this report). In addition, the Hospital provides home health, emergency, outpatient, and clinic services to the parish.

The Office of the Legislative Auditor received information indicating that Dr. Mary Joe-Stoglin was a full-time employee with both GSU and the Hospital and that she may have been paid by both entities for the same time. This investigative audit was performed to determine the propriety of this allegation.

Finding (See pages 7-14.)

From September 1996 to September 2001, Dr. Mary Joe-Stoglin was employed as a full-time professor at GSU during the same period in which she was employed by the Hospital as a full-time psychiatric nurse specialist.

From September 1996 to September 2001, Dr. Mary Joe-Stoglin was employed by both GSU and the Hospital.

1. During the five-year period, Dr. Stoglin was employed as a full-time professor at GSU where she was paid \$242,597. During the same period, she was employed by the Hospital as a full-time psychiatric nurse specialist and was paid \$420,134.
2. Part of her normal work hours for GSU conflicted with her work hours at the Hospital and, therefore, it appears that Dr. Stoglin was paid by GSU and the Hospital for the same hours.
3. Dr. Stoglin's employment contract required her to work a minimum of 40 hours per week at the Hospital; however, from August 27, 2001, to August 31, 2001, she worked only 11½ hours. As a result, it appears that Dr. Stoglin may have been paid for time she did not work.

Recommendation (See page 15.)

The Hospital should establish policies and procedures requiring all employees to prepare time sheets appropriately documenting specific time and attendance.

We recommend that management for GSU and the Hospital review this information to determine whether university or board policy has been violated and if so, take appropriate administrative and/or legal actions. We further recommend that management of the Hospital establish policies and procedures requiring all employees to prepare time sheets appropriately documenting specific time and attendance. Finally, we recommend that the Louisiana Board of Ethics; the Honorable Robert W. Levy, District Attorney for the Third Judicial District of Louisiana; and the Honorable Walter E. May, Jr., District Attorney for the Second Judicial District of Louisiana review this information and take appropriate legal action, to include seeking restitution.

Management's Response (See pages 17-19.)

Dr. Neari Warner, Acting President at GSU, stated that Dr. Mary Joe-Stoglin notified GSU of her outside employment. In addition, Dr. Stoglin advised GSU that her outside employment was part-time and would not interfere with contractual obligations at GSU. Dr. Warner further stated that Dr. Stoglin has consistently and competently fulfilled her duties and responsibilities at GSU.

Hospital Administrator L. J. Pecot stated that to prevent a similar incident from recurring, the Hospital has implemented policies requiring each full-time employee to disclose outside employment and all salaried employees (including physicians) to provide the administration with a time sheet (Record of Time Worked Form).

Background and Methodology

Grambling State University (GSU) is located in Grambling, Louisiana, and serves as a cultural and educational center for north Louisiana. GSU is a publicly supported institution of higher education. GSU offers associate, baccalaureate, and selected masters and specialist degrees in the areas of liberal arts, education, business administration, and sciences and sciences-related technologies, nursing, and social work. GSU is under the management and supervision of the Board of Supervisors of the University of Louisiana System. As a state university, operations of GSU's instructional programs are funded through annual lapsing appropriations made by the Louisiana Legislature.

Jackson Parish Hospital (Hospital) was organized under the Louisiana Revised Statutes of 1950. The Hospital is a political subdivision of the Jackson Parish Police Jury. The Hospital is governed by a board of commissioners appointed by the police jury. The Hospital operates an acute care facility and a psychiatric unit (during the period of this report). In addition, the Hospital provides home health, emergency, outpatient, and clinic services to the parish.

The Office of Legislative Auditor received information indicating that Dr. Mary Joe-Stoglin was a full-time employee with both GSU and the Hospital and that she may have been paid by both entities for the same time. This investigative audit was performed to determine the propriety of this allegation.

The procedures performed during this audit consisted of (1) interviewing employees and officials of the university and Hospital; (2) interviewing other persons as appropriate; (3) examining selected documents and records of the university and hospital; (4) making inquiries and performing tests to the extent we considered necessary to achieve our purpose; and (5) reviewing applicable state laws.

The results of our investigative audit are the finding and recommendation herein.

Finding

From September 1996 to September 2001, Dr. Mary Joe-Stoglin was employed by both Grambling State University (GSU) and Jackson Parish Hospital (Hospital).

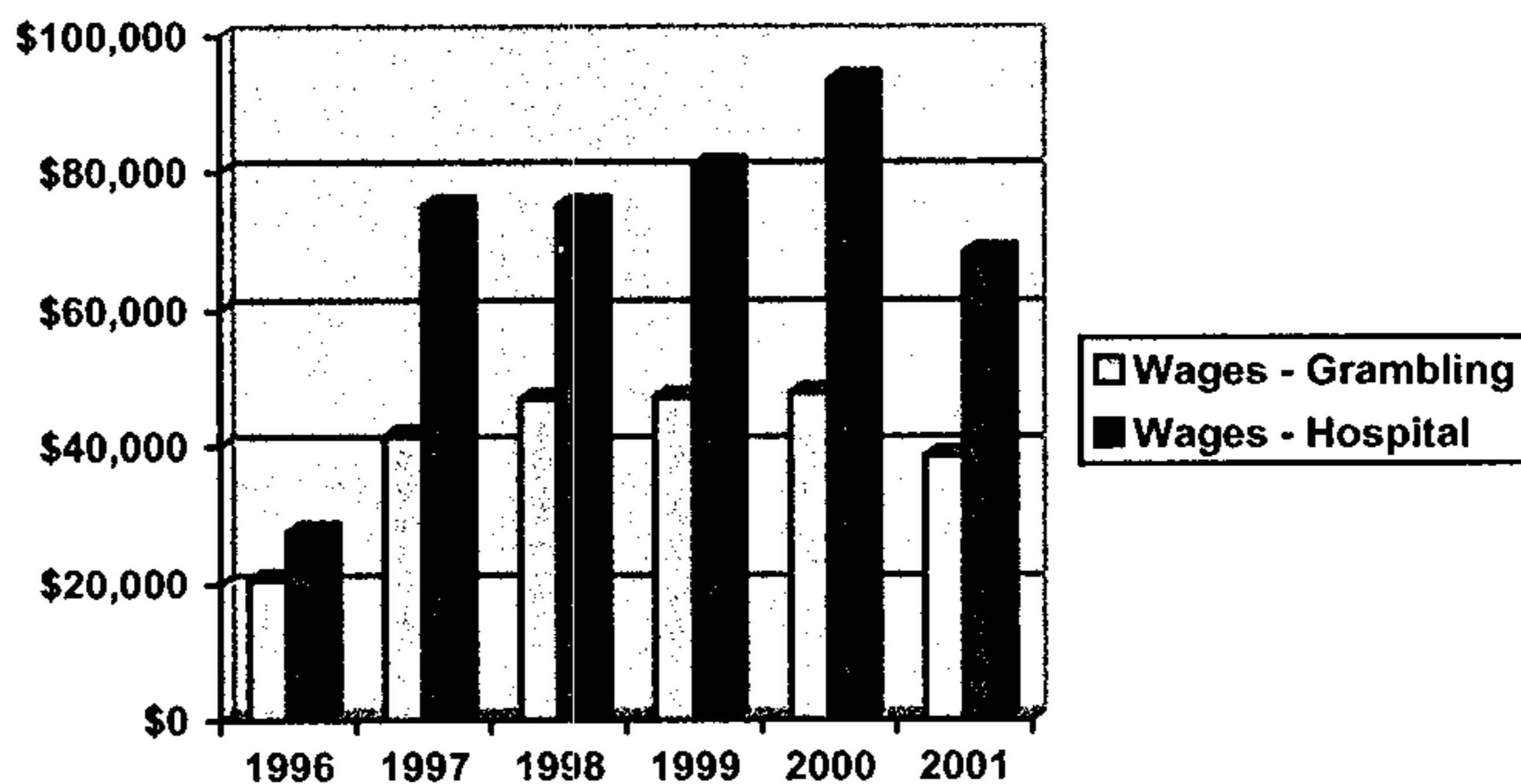
1. During the five-year period, Dr. Stoglin was employed as a full-time professor at GSU where she was paid \$242,597. During the same period, she was employed by the Hospital as a full-time psychiatric nurse specialist and was paid \$420,134.
2. Part of her normal work hours for GSU conflicted with her work hours at the Hospital and, therefore, it appears that Dr. Stoglin was paid by GSU and the Hospital for the same hours.
3. Dr. Stoglin's employment contract required her to work a minimum of 40 hours per week at the Hospital; however, from August 27, 2001, to August 31, 2001, she worked only 11½ hours at the Hospital. As a result, it appears that Dr. Stoglin may have been paid for time she did not work.

Dr. Stoglin has worked for GSU since 1993 as a professor in the school of nursing. She teaches class each semester from Monday through Thursday. She stated that she had no classes on Fridays and that she uses these days to pursue practical experience as an Advance Practical Registered Nurse (APRN), which is required by the Louisiana State Board of Nursing. In September 1995, GSU School of Nursing entered into a cooperative agreement with the Hospital to provide students of the school of nursing with facilities to obtain clinical experience.

Dr. Stoglin was employed as a full-time professor at GSU during the same period she was employed by the Hospital as a full-time psychiatric nurse specialist.

In August 1996, Dr. Stoglin signed an employment contract accepting a position as a psychiatric nurse with the Hospital. According to the contract, Dr. Stoglin was to devote her working time and efforts (not less than 40 hours per week) to the Hospital. In addition, she agreed not to engage in any other gainful occupation without the consent of the Hospital's Board of Directors. Dr. Stoglin signed a second contract in September 1999. We could not find any documentation to indicate that Dr. Stoglin notified the Hospital's board of directors of her employment with GSU. Dr. Stoglin stated that she did not notify the board in writing; however, she explained that the board was aware of her position at GSU.

From September 1996 to September 2001, GSU paid Dr. Stoglin, as a full-time professor, \$242,597. During the same period, the Hospital paid Dr. Stoglin, as a full-time psychiatric nurse specialist, \$420,134.



The chart above and the table below illustrate time periods and wages paid to Dr. Stoglin.

<u>Period</u>	<u>GSU Wages</u>	<u>Hospital Wages</u>	<u>Total</u>
1996 (Sept.-Dec.)	\$20,650	\$27,692	\$48,342
1997	41,447	75,004	116,451
1998	46,905	75,010	121,915
1999	47,217	80,772	127,989
2000	47,842	93,463	141,305
2001 (Jan.-Sept.)	38,536	68,193	106,729
Total Wages	<u>\$242,597</u>	<u>\$420,134</u>	<u>\$662,731</u>

During the same period (September 1996 to September 2001), it appears Dr. Stoglin was paid by GSU and the Hospital for the same hours to supervise nursing students and provide patient care. As a full-time professor in the GSU School of Nursing, Dr. Stoglin is paid to teach class from September to May, Monday through Thursday, between the hours of 8 a.m. and 3 p.m. Dr. Betty Smith, dean of GSU Nursing School, explained that Dr. Stoglin is required to maintain at least 10 hours of conference time for students each week. In addition, on Fridays, Dr. Stoglin was required to attend meetings and conferences, perform writings, and prepare student tests. Under Dr. Stoglin's supervision, students in GSU's nursing program are provided clinical practice using the facilities at the Hospital's psychiatric nursing unit on Mondays and Tuesdays between 8 a.m. and 3 p.m.

It appears Dr. Stoglin was paid by GSU and the Hospital for the same hours to supervise nursing students and provide patient care.

Grambling State University
Report of Teaching Load

School of Nursing - Bachelor of Science

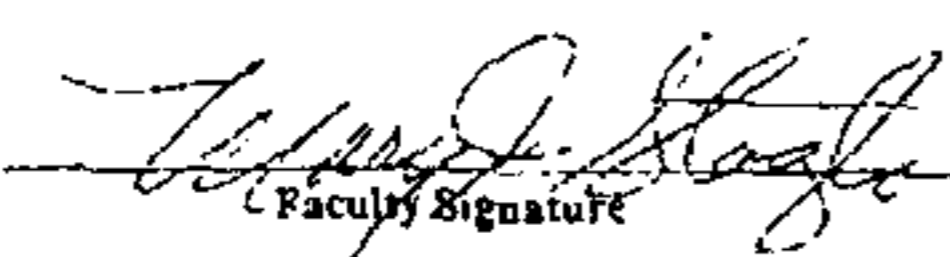
Dr. Mary Joe-Stoglin

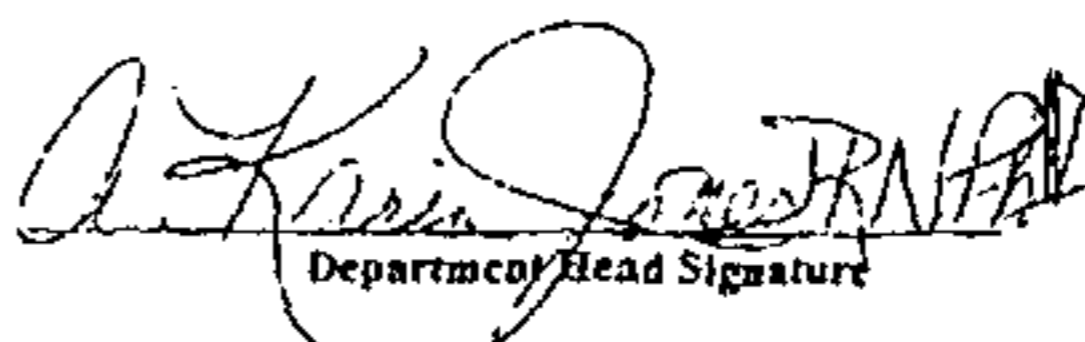
Fall, 2000


Letter & Cat. No.	Course Title	Sem. Hr. Credit	No. Stdts.		Cont. Hr.	Hr.	Days	Bldg. & Room
				Sch.				
NUR 304	Nursing Process III (Lecture)	6	5	30	6	09:00 - 11:50	WR	NB 242
	Clinical	4	5	20	12	07:00 - 03:00	MT	OC
NUR 305	Group Interactive Seminar III	2	8	16	2	01:00 - 03:00	R	NB 242

MAJOR CAMPUS DUTIES:

Evaluation Faculty Development (Chair) Graduate Council	IRB Committee (Graduate Council) Human Subjects Committee (Chair) SON Faculty
---	---


 Faculty Signature


 Department Head Signature


 Dean Signature

cc Academic Vice President
Planning and Analysis
Academic Dean
Department Head

The above Report of Teaching Load represents Dr. Stoglin's typical class schedule.

Mr. L. J. Pecot, the Hospital's director of administration, stated that he was not aware Dr. Stoglin worked for GSU. In addition, he stated that though she was not required to document her time-in and time-out for each day that she worked at the Hospital, her normal workday was from 8 a.m. to 5 p.m. (on Mondays, Tuesdays, Fridays, Saturdays, and Sundays). Mr. Pecot stated that since he had not received any complaints from Dr. Stoglin's patients, he felt she had not neglected her duties.

Dr. Stoglin stated that although she was required to supervise students at the Hospital on clinical days, she could perform the duties required of her by GSU and her duties as a psychiatric nurse for the Hospital. Dr. Stoglin admitted that she saw her patients on Mondays and Tuesdays when she was supervising students at the Hospital during clinical. She added that it was difficult to separate the two jobs because the work is essentially the same.

Dr. Jay Weiss, medical director for the Hospital's psychiatric ward, indicated that he has worked with Dr. Stoglin at the Hospital on clinical days for the past two or three years. He stated that he and Dr. Stoglin worked together visiting patients around 9 a.m. and depending on the number of patients, they may have worked until 3 p.m. After visiting patients, either he or Dr. Stoglin coordinated team/staffing meetings where they discussed patient progress and performed psychiatric consulting. Dr. Stoglin's clinical students participated in the meetings on Tuesdays. He informed us that he was aware that Dr. Stoglin also worked for GSU and that her work hours with GSU overlapped with her work hours at the Hospital. He explained that it is expected in the medical profession that nurse practitioners work overlapping jobs.

Because the Hospital could not provide us with records covering the entire period September 1996 to September 2001, indicating the specific hours Dr. Stoglin worked, we could not determine if she complied in all cases with the minimum hours required by her employee contract.

Although Dr. Stoglin's employment contract with the Hospital required that she work a minimum of 40 hours per week, Dr. Stoglin stated that she could only work approximately 20 hours per week. Dr. Stoglin's time sheet during the period August 26, 2001, to September 1, 2001, (provided to us on March 15, 2002) indicated she worked 40-hour workweeks.

Although Dr. Stoglin's employment contract with the Hospital required her to work 40 hours per week, Dr. Stoglin stated that she could only work approximately 20 hours per week at the Hospital.

RECORD OF TIME WORKED

Pay Period: 8/26 - 9/8/01 EMPLOYEE NAME: Mary Stoglin
 FACILITY: Jackson Parish Hospital

Sunday Date <u>8/26</u>	Monday Date <u>8/27</u>	Tuesday Date <u>8/28</u>	Wednesday Date <u>8/29</u>	Thursday Date <u>8/30</u>	Friday Date <u>8/31</u>	Saturday Date <u>9/1/01</u>
P	P	P	X	X	P	P

Sunday Date <u>9/2/01</u>	Monday Date <u>9/3/01</u>	Tuesday Date <u>9/4/01</u>	Wednesday Date <u>9/5/01</u>	Thursday Date <u>9/6/01</u>	Friday Date <u>9/7/01</u>	Saturday Date <u>9/8/01</u>
P	P	P	X	X	P	P

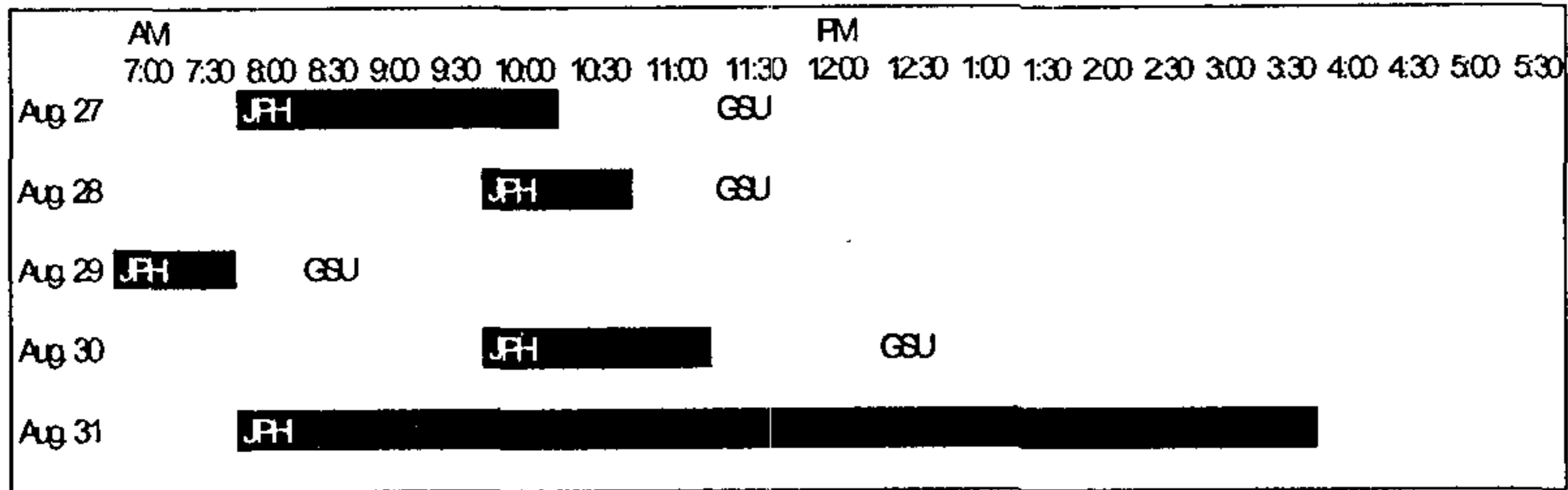
P = Present
 S = Sick
 V = Vacation

Mary Stoglin
Employee Signature

Approved by: _____

Wk1 40.0
 Wk2 40.0
80.0 Total Hrs.

During the period August 27, 2001, to August 31, 2001, personnel from both GSU and the Hospital recorded Dr. Stoglin's in and out times. A review of those recorded times indicates that Dr. Stoglin worked only 11½ hours at the Hospital. However, Hospital records indicate that Dr. Stoglin was paid for 40 hours during that week. To work 40 hours, Dr. Stoglin would have had to work 28½ hours on August 26 and September 1. Though her time sheet indicates she was present on these days, we could not determine the actual times worked. For example, Dr. Stoglin's time sheet indicates she was present on August 27 and August 28; however, Hospital personnel recorded her in and out times, and using these times, her total hours worked were only 2½ hours for both days. Furthermore, we could find no documentation to indicate she worked any additional time at the Hospital during this period. As a result, it appears that Dr. Stoglin may have been paid for time she did not work.



The chart above illustrates that though Dr. Stoglin was employed full-time at both GSU and the Hospital, during the five days of observations made by GSU and Hospital personnel, she worked only 35 hours at both jobs. Furthermore, those 35 hours contained 2 hours wherein Dr. Stoglin appeared to be working at both public entities.

- August 27 - Dr Stoglin arrived at the Hospital at 8 a.m. and left at 10 a.m. At 11:30 a.m., she arrived at GSU and worked until 4 p.m. She worked only 2 hours at the Hospital and 4½ hours at GSU for a total of 6 ½ hours on this day.
- August 28 - Dr. Stoglin arrived at the Hospital at 10 a.m. and left at 10:30 a.m. At 11:30 a.m., she arrived at GSU and worked until 4 p.m. She worked only one-half hour at the Hospital and 4½ hours at GSU for a total of 5 hours on this day.
- August 29 - Dr. Stoglin arrived at the Hospital at 7 a.m. and left at 7:30 a.m. At 8:30 a.m., she arrived at GSU and worked until 5 p.m. She worked only one-half hour at the Hospital and 8½ hours at GSU for a total of 9 hours on this day.
- August 30 - Dr. Stoglin arrived at the Hospital at 10 a.m. and left at 11 a.m. At 12:30 p.m., she arrived at GSU and worked until 5:30 p.m. She worked only one hour at the Hospital and five hours at GSU for a total of six hours on this day.
- August 31 - Dr. Stoglin arrived at the Hospital at 8 a.m. and left at 3:30 p.m. However, from 1:30 p.m. to 4:30 p.m., personnel from GSU indicated that Dr. Stoglin was at GSU. Thus, during a two-hour period, Dr. Stoglin appeared to be at both public entities. Therefore, she worked a total of 8½ hours on this day.

Dr. Stoglin stated that she sees Hospital patients while she is supervising nursing students for GSU. Thus, Dr. Stoglin worked for and was paid by the Hospital for seeing patients during the same time she was working and being paid by GSU for supervising students.

We began our investigative audit on August 16, 2001, regarding Dr. Stoglin's employment with both GSU and the Hospital. On September 10, 2001, Dr. Stoglin resigned from her position at the Hospital.

These actions indicate that one or more of the following laws may have been violated:

- R.S. 14:138, "Payroll Fraud"¹
- R.S. 42:63(E), "Dual Employment"²
- R.S. 42:1461(A), "Obligation Not to Misappropriate"³

The actual determination as to whether individuals are subject to formal charge is at the discretion of the district attorney.

¹ R.S. 14:138 provides, in part, that payroll fraud is committed when any public officer or public employee shall carry, cause to be carried, or permit to be carried, directly or indirectly, upon the employment list or payroll of his office, the name of any person as employee, or shall pay any employee, with knowledge that such employee is receiving payment or compensation for services not actually rendered by said employee or for services grossly inadequate for such payment or compensation.

² R.S. 42:63(E) provides, in part, that no person holding full-time employment in the government of this state or of a political subdivision thereof shall at the same time hold another full-time employment in the government of the state of Louisiana, in the government of political subdivision thereof, or in a combination of these.

³ R.S. 42:1461(A) provides that officials, whether elected or appointed, and employees of any "public entity," by the act of accepting such office or employment assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property or other thing of value belonging to the public entity in which they hold office.

Recommendation

We recommend that management for GSU and the Hospital review this information to determine whether university or board policy has been violated, and if so, take appropriate administrative and/or legal action. We further recommend that management of the Hospital establish policies and procedures requiring all employees to prepare time sheets appropriately documenting specific time and attendance. Finally, we recommend that the Louisiana Board of Ethics; the Honorable Robert W. Levy, District Attorney for the Third Judicial District of Louisiana; and the Honorable Walter E. May, Jr., District Attorney for the Second Judicial District of Louisiana review this information and take appropriate legal action, to include seeking restitution.

Attachment I

Management's Response



RECEIVED
LEGISLATIVE AUDITOR

Grambling State University MAR 27 AM 10:12

OFFICE OF THE PRESIDENT

Grambling, Louisiana 71245

P.O. DRAWER 607

(318) 274-6117

FAX: (318) 274-6172

March 26, 2002

Dr. Daniel G. Kyle, CPA, CFE
Legislative Auditor
State of Louisiana
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Dr. Kyle:

I have reviewed the investigative audit report regarding the employment situation of Dr. Mary Joe-Stoglin. It is important to note that upon notification from Dr. Joe-Stoglin of outside employment, the supervisor consulted her and was advised that the employment was part-time and would not interfere with contractual obligations at Grambling State University (GSU). Furthermore, GSU was not notified of any change in status with the outside employer.

It is also important to note that Dr. Joe-Stoglin has consistently and competently fulfilled her duties and responsibilities to Grambling State as an associate professor in the School of Nursing. Each semester, she has carried the mandatory faculty load and has posted and maintained the required office/conference hours for students. She meets her classes, attends meetings and functions requiring her presence, serves on university committees, and participates in a variety of campus programs and activities.

Dr. Mary Joe-Stoglin is considered an outstanding employee. Therefore, it is expected that she will continue to have a long and productive tenure at Grambling State University.

Sincerely,

Neari F. Warner
Acting President

NFW:jj



Jackson Parish Hospital

165 Beech Springs Road . Jonesboro, Louisiana 71251 . Telephone 318-259-4435
An Affiliate of St. Francis Medical Center

RECEIVED
LEGISLATIVE AUDITOR
02 MAR 25 AM 10:27

March 20, 2002

Mr. Daniel G. Kyle, CPA, CFE
Legislative Auditor
State of Louisiana
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Kyle:

In response to your letter dated March 13, 2002 concerning the investigative audit report on Grambling State University and Jackson Parish Hospital, I would like to offer the following response:

As with similar teaching agencies, Jackson Parish Hospital has an agreement with Grambling State University to allow student Nurses to obtain clinical experience at the Hospital. I was not aware that Dr. Mary Stoglin was employed by Grambling State University or receiving pay from anyone other than Jackson Parish Hospital during the course of her employment with the Hospital.

Also, as specified in her agreement with Jackson Parish Hospital, Dr. Stoglin pledged not to engage in any other gainful employment without the prior consent of the Hospital Board of Commissioners. Dr. Stoglin never requested approval to engage in other employment and the Hospital could not approve a request that was not made. To reiterate the Hospital's position, it would never have condoned Dr. Stoglin's activities had it been aware of them.

All hourly employees of Jackson Parish Hospital are required to use the time clock to substantiate the hours worked. Salaried employees submit a signed, bi-weekly timesheet indicating their presence. Physicians, including Dr. Stoglin, were granted the professional courtesy of not punching the time clock or submitting time sheets. Their annual salary was paid over twenty-six installments, indicating paid time off and sick or continued medical education leave.

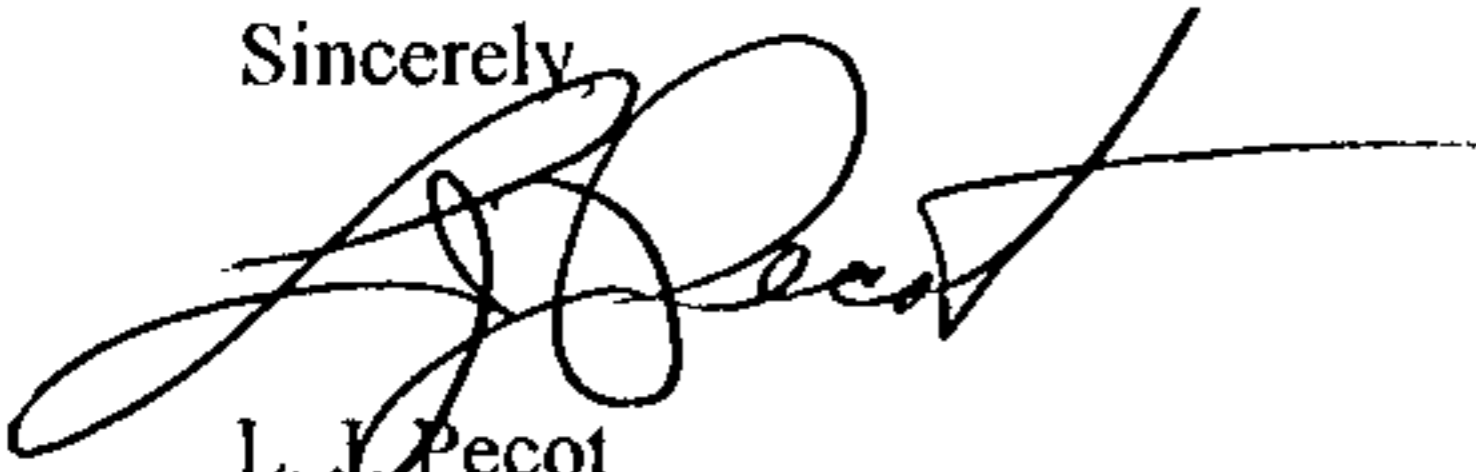
Unable to continue our relationship with Dr. Stoglin, the "New Direction" unit (psychiatric unit) was closed October 31, 2001, prior to the effective date of her resignation which was December 9, 2001.

The Hospital relied upon Dr. Stoglin's contract and the lack of any negative feedback to assure that Dr. Stoglin was acting in accordance with her contract and otherwise performing her required duties. Regrettably, the Hospital's trust may have been misplaced.

We have learned from this experience and have since implemented policies requiring each full time employee to complete a "Disclosure of Outside Employment" form and ALL salaried employees, including Physicians, are to provide Administration with a "Record of Time Worked" form. These measures will prevent a similar incident from recurring.

If additional information is necessary, please advise and it will be promptly submitted.

Sincerely,

A handwritten signature in black ink, appearing to read "L. J. Pecot", written in a cursive style with a long horizontal stroke extending to the right.

L. J. Pecot
Administrator