



Exit Recommendation
Department of Children, Youth, and Families
Investigation Period: November 1, 2018 - August 15, 2024

We are providing the following exit recommendation for management's consideration. We may review the status of the following exit item in our next audit.

Time Reporting and Outside Employment

Both DSHS and DCYF utilize a leave tracker and timekeeping system to record time worked and leave taken. Human Resources for the agencies are responsible for ensuring that employees are not working beyond their limit. Both agencies require disclosure from its employees of any outside employment.

We identified a Psychiatric Social Worker at DSHS who held secondary employment as a Social Service Supervisor (formerly known as a Social Service Specialist until 7/1/2019) at DCYF during the period November 2019 to present day. We further noted the following:

- At DSHS the employee's typical work schedule was 40 hours per week on site Monday through Wednesday and Fridays from 8am to 4:30pm while working remotely on Thursdays. At DCYF the employee works remotely as an on-call after-hours supervisor where shifts vary and occur during the week and weekend.
- We reviewed available time entries of record dating back to June of 2020 and noted that from June 16, 2020, to August 11, 2024, the employee reported working 2,277.5 hours earning approximately \$113,254.10 in gross salary at DSHS. During the same period, the employee reported working 2,474 hours earning approximately \$126,515.36 in gross salary at DCYF. This called into question the veracity of his time reported worked and compensation at both locations.
- We identified 94 instances where the employees' hours between DSHS and DCYF overlap. We quantified the amount of wages attributable to these hours using the pay rate at the time of overlap and found that the total wages paid during these times of overlap were \$9,092.87 (\$4,567.19 DSHS + \$4,525.68 DCYF). Additionally, we identified 16 instances where the subject worked multiple shifts in a row ranging from 24-72 hours straight, which we have determined to be unfeasible. We have summarized the wages attributable to these shifts as questionable costs totaling \$31,145.65 (\$8,772.73 DSHS + \$22,372.92 DCYF).

Internal control weaknesses at both agencies allowed the questionable time reporting and compensation paid to occur. The agencies did not give adequate consideration to the amount of hours being reported as worked by the individual, due to not considering their outside employment.

We recommend the agencies ensure that when employees disclose outside employment, they take the outside employment work hours and schedules into consideration when determining work schedules to ensure time reported by employees is appropriate and does not pose any conflicts with the agency.

We will refer this case to the Washington State Executive Ethics Board for any further action it determines necessary.