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LETIZIA TAGLIAFIERRO
INSPECTOR GENERAL

December 10, 2020

Eric Madoff
Executive Director and Chief Executive Officer
New York State Insurance Fund
199 Church Street
New York, New York 10007

Re: NYS IG 0304-064-2020

Dear Executive Director and CEO Madoff:

On February 3, 2020, the New York State Insurance Fund (SIF) alleged to the Offices of the New York State Inspector General that [REDACTED], a SIF senior attorney, was engaged in time and attendance abuse. Specifically, SIF advised that it had compared [REDACTED] entries in New York State's Leave and Accrual Tracking System (LATS) to her SIF office access (swipe card) logs and found that [REDACTED] misreported her time at SIF by approximately 228 hours between June and December 2019, totaling approximately \$12,338 in wages.

The Inspector General investigated this allegation and found that [REDACTED] who is [REDACTED], has worked since [REDACTED] in SIF's Legal Collections Unit in New York City. She is responsible for commencing lawsuits to collect premiums owed to SIF. [REDACTED] is required to work a seven-and-a-half-hour day, Monday through Friday, with a half-hour lunch break each day. She is on a Flextime schedule, which allows her to start each workday between 7:30 a.m. and 9:30 a.m., and end each workday between 3:30 p.m. and 5:30 p.m. In March 2020, due to the COVID-19 pandemic, [REDACTED] began

telecommuting. Her current supervisor is [REDACTED], the director of [REDACTED]. [REDACTED] is a [REDACTED] member of the New York State Public Employees Federation (PEF) union.

The Inspector General's investigation, which included a review of [REDACTED] personnel file, salary history, LATS timesheets, swipe card data, and SIF policies and the PEF contract, confirmed SIF's finding of time and attendance abuse by [REDACTED] for the period June to December 2019. Pursuant to a request by the Inspector General, SIF expanded its review of [REDACTED] swipe card data and timesheets for the period January 2, 2018 through December 23, 2019. This review found [REDACTED] failed to account for approximately 710 hours of unauthorized absences (late arrivals, early departures, and extended lunch breaks) on her LATS timesheets during this period, a loss to SIF totaling approximately \$38,244.

The investigation also found that after managerial changes in SIF's Counsel's Office in 2019, [REDACTED] time and attendance abuse was identified and her supervisors took steps to address it. Despite the extent of the wrongdoing identified at that time, in January 2020, executive management advised [REDACTED] to issue [REDACTED] a verbal "cease and desist" order regarding her long lunch breaks. [REDACTED] and [REDACTED], SIF's director of Labor Relations, directed [REDACTED] to either stop taking unauthorized time during lunch or to report any such leave on her timesheets. Additionally, in February 2020, [REDACTED] directed [REDACTED] to email him every day upon arrival and departure from the office and when leaving for and returning from lunch.

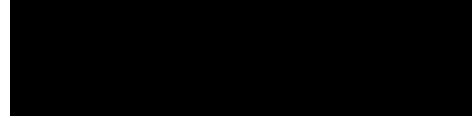
Due to the pandemic, [REDACTED] began working from her home in March 2020, using her own cellular telephone and laptop computer. [REDACTED] advised the Inspector General that when [REDACTED] began telecommuting, he communicated with her by telephone or email and reviewed her cases approximately once each week. [REDACTED] has recently increased his communication with [REDACTED] and now requires her to check in with him four times each day: when she initially logs in for the day; when she logs out for lunch; when she returns after lunch, and at the end of her workday.

Notably, [REDACTED] evaluations over the last thirty years are generally satisfactory. All ten evaluations in her file, which were conducted between [REDACTED] [REDACTED], describe [REDACTED] performance as "effective" or "satisfactory." [REDACTED] who has supervised [REDACTED] since 2018, advised the Inspector General that he has not been asked to complete an evaluation of [REDACTED] for 2019 and 2020.

Given these findings, I recommend that SIF take any action it deems appropriate against [REDACTED] for her time and attendance abuse. In addition, I recommend that SIF evaluate its initial response to the discovery of [REDACTED] time and attendance issues. Further, I recommend that SIF evaluate whether it can improve its monitoring of employee time and attendance, particularly in light of agency telecommuting, which may include the examination of employees' work product and access/revision of SIF computer systems and work files, and or random audits of swipe card data and timesheets to identify abuses. SIF should also periodically conduct employee evaluations and retain copies of the evaluations in each employee's personnel file.

Please advise me of any action taken by your agency in response to these recommendations within 45 days of this letter. If you require further information, please contact Deputy Inspector General Jessica Silver at 212.635.3150.

Sincerely,



Letizia Tagliaferro
Inspector General

Cc: Tanisha S. Edwards, Esq.
General Counsel