



Richmond Office of the City Auditor

Office of the Inspector General

Fighting government waste, fraud and abuse

Umesh Dalal, CPA, CIA, CIG
Richmond City Auditor/Inspector General

September 11, 2014

Honorable Members of the Richmond City Council

The Office of the Inspector General (OIG) has completed an investigation in the City Auditor's Office. This report presents the results of the investigation.

Complaint:

The City Auditor's Office noted some irregularities with a doctor's note submitted by an employee and referred it to the Office of the Inspector General to investigate.

Legal Requirements:

In accordance with the Code of Virginia, §15.2-2511.2, the City Auditor is required to investigate all allegations of fraud, waste and abuse. Also, City Code section 2-231 requires the Office of the Inspector General to conduct investigations of alleged wrongdoing.

Background:

An employee of the City Auditor's Office had submitted a letter of resignation with a three week notice. Subsequently, the employee began to use sick leave on numerous days within the notice period. The employee was asked to supply a doctor's note for the days missed. The subject employee attempted to use 71 hours of sick leave. OIG identified the misuse of sick leave and prevented all but eight hours from being paid.

Findings:

The investigation revealed that the subject employee submitted four notes from a doctor between May 19, 2014 and June 2, 2014 for the days missed. Each of the notes indicated that the subject employee was under the Doctor's care, along with a date to return to work.

A review of these notes raised suspicion about the authenticity of the Doctor's notes for various reasons as follows:

- The employee submitted photo copies and not the originals
- The Doctor's signature block appeared to have been altered

The investigator interviewed the doctor who allegedly issued the notes and asked him to review them. The Doctor, after examining all the notes, stated that only one of the four notes submitted was valid. The Doctor also stated that the other three notes were not given by his office, and that neither he nor his representative signed them.

Conclusion

Based on the available evidence, the investigator concluded that three of the four documents submitted were falsified. The case was referred to the Commonwealth Attorney's Office for further action.

If you have any questions, please contact me at extension 5640.

Sincerely,

Umesh Dalal

Umesh Dalal, CPA, CIA, CIG
City Auditor/Inspector General