



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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August 22, 2017

Courtney Phillips, Chief Executive Officer  
Department of Health and Human Services  
301 Centennial Mall South  
Lincoln, NE 68509

Dear Ms. Phillips:

This letter is provided pursuant to AICPA Auditing Standards AU-C Section 265, which permits the early communication of audit findings due to their significance and the need for corrective action. The work addressed herein was performed as part of the fiscal year 2017 Comprehensive Annual Financial Report (CAFR) audit. This communication is based on our audit procedures and related activity through June 30, 2017. Because we have not completed our audit of the fiscal year 2017 CAFR, additional matters may be identified and communicated in our final reports.

In planning and performing our audits of the State's financial statements, the Auditor of Public Accounts (APA) considered the State's internal control over financial reporting (internal control) as a basis for designing the audit procedures. The audit procedures selected were utilized for the purpose of expressing our opinions on the financial statements of the State, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies; therefore, material weaknesses or significant deficiencies may exist that were not identified.

We noted certain internal control or compliance matters related to the activities of the Nebraska Department of Health and Human Services (DHHS) or other operational matters, which are presented below for your consideration. The following comment and recommendation, which has been discussed with the appropriate members of DHHS and its management, are intended to improve internal control or result in other operating efficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any deficiencies in internal control that we consider to be a significant deficiency.

Draft copies of this letter were furnished to DHHS to provide its management with an opportunity to review and to respond to the comment and recommendation contained herein. Any formal response received has been incorporated into this letter. Such response has been objectively evaluated and recognized, as appropriate, in the letter. A response that indicates corrective action has been taken was not verified at this time, but it will be verified in the next audit.

### **Overall Summary**

For fiscal year 2017, the APA conducted a detailed analysis of State employees who were listed in the State Accounting System, EnterpriseOne, as having also received payments as vendors for the State of Nebraska. While doing so, the APA identified one Lincoln Regional Center employee who was also receiving payments from DHHS as a contracted child care provider. Because the number of hours claimed by that provider appeared questionable, the APA reviewed both his child care calendars and employee timesheets from October 2016 through June 2017 and found our initial concerns to be valid, especially with regard to the child care payments received by him. On 63 different days during the period examined, the hours claimed by the provider for child care services overlapped with the same hours for which he was paid to work at the Lincoln Regional Center. In addition, the provider had billed for 16 hours that were not authorized by DHHS. Adding to the suspicion surrounding his activities, the provider resigned suddenly from his Lincoln Regional Center employment and terminated on July 27, 2017, soon after the APA's request for documentation regarding the various payments that he had received.

The following is a summary of the ostensibly fraudulent payments received by the Lincoln Regional Center employee as a result of his apparent double billing for the same work hours and those hours not authorized:

Description	Hours	Hourly Rate	Potential Fraud
Service Hours Billed But Not Authorized	16	\$9.00	\$144.00
Overlapped Hours Billed	186.17	\$9.00	\$1,675.53
<b>Totals</b>	<b>202.17</b>		<b>\$1,819.53</b>

While these questioned payments may appear relatively insignificant at first glance, it is important to consider that this is only one vendor out of thousands who has provided child care services for DHHS.

On August 3, 2017, the APA first presented DHHS staff with our concerns about the child care payments received by the former Lincoln Regional Center employee.

## **Background Information**

DHHS oversees multiple Federal and State public assistance programs. These programs are administered through the Nebraska Family Online Client User System (NFOCUS) computer application, which is used to automate benefits and case management. The concerns in this letter pertain specifically to the Child Care Subsidy Program (Program). Title 392 of the Nebraska Administrative Code (NAC) contains the rules and regulations that govern the Program. According to Title 392 NAC 1-002, “The purpose of the Child Care Subsidy Program is to assist low income families with child care.” In carrying out that function, DHHS pays contracted providers for child care services.

On September 26, 2016, a request was made for DHHS to approve the then Lincoln Regional Center employee as a provider of in-home care for a Program client’s four children. Undertaking a criminal background search for that applicant, DHHS sought information from Illinois, the state in which he had resided prior to relocating to Nebraska. According to the Bureau of Identification with the Illinois State Police, a search of that entity’s files “failed to reveal any criminal conviction record for the subject in question.”

The APA’s own search of the LexisNexis Accurint public records database revealed that the soon-to-be provider had been charged with misdemeanor prostitution (720 ILCS 5/11-14) in 2004.<sup>1</sup> Having been dismissed, however, that charge did not appear in the Illinois records. Additionally, Title 392 NAC 5-001.04A1 provides, in part, the following:

*Department staff must deny or terminate service provider approval when conviction has occurred in the following areas:*

\* \* \* \*

*13. Prostitution or solicitation of prostitution within the last five years;*

At the same time, however, the heading for Section III of the “Provider Release of Information – Felony / Misdemeanor Statement” form (MC-199) filled out by the applicant is entitled “My Record of Felonies / Misdemeanors / Arrests and /or Convictions and any pending charges . . . .” While that language indicates that all arrests must be included, regardless of the ultimate disposition of the charges, directions provided for the completion of Section III appear to contradict that heading by stating, “List any record of current charge(s), pending indictment(s), or conviction(s) regarding misdemeanor or felony actions.”

After conducting the required criminal background check, DHHS entered into a Child Care Provider Agreement with the individual on January 5, 2017, authorizing him to receive payment for providing child care services from September 22, 2016, through August 31, 2017. According to the terms of that agreement, the provider was to be paid \$9.00 per hour for each family served, as opposed to being compensated for each individual child. Title 392 NAC 5-001.01 states, in relevant part, the following:

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<sup>1</sup> 720 ILCS 5/11-14(a): “Any person who knowingly performs, offers or agrees to perform any act of sexual penetration as defined in Section 11-0.1 of this Code for anything of value, or any touching or fondling of the sex organs of one person by another person, for anything of value, for the purpose of sexual arousal or gratification commits an act of prostitution.”

*Before furnishing any service, each provider must sign Form CC-9B agreeing:*

\* \* \* \*

*2. To provide service only as authorized, in accordance with the Department's standards;*

\* \* \* \*

*13. To not assign or transfer the agreement to anyone else;*

Section VI (“Assignability”) of the Child Care Provider Agreement requires, moreover, the following:

*The Provider agrees not to assign or transfer any interest, rights, or duties in this Agreement, i.e., no payment for authorized services made under this Agreement can go to anyone other than the service provider named in this agreement.*

### **Comment and Recommendation**

#### **1. Child Care Program**

As summarized above, the APA identified one Lincoln Regional Center employee who was also receiving payments as a contracted DHHS child care provider. To ascertain whether the payments were reasonable, the APA requested the employee’s Lincoln Regional Center timesheets and the corresponding Program monthly child care attendance calendars for the period October 1, 2016, through June 30, 2017. It is important to note that DHHS does not maintain the child care calendars, which had to be requested from the provider.

The following is a timeline of the APA’s request for documentation from DHHS:

<b>Date</b>	<b>Event Description</b>
July 12, 2017	The APA requested both the Lincoln Regional Center timesheets and the Program monthly child care attendance calendars from DHHS.
July 13, 2017	DHHS requested the child care attendance calendars from the provider, with a due date of July 20, 2017.
July 25, 2017	The APA received the employee timesheets from DHHS.
July 25, 2017	DHHS worker talked with provider on the phone regarding request for calendars for State Audit. During the call, the provider admitted he was providing care at an address that was not approved, which would be a breach of contract. The provider noted he was having a bad day and was confused while providing care for the children.
July 26, 2017	DHHS sent a second request to the provider for the child care attendance calendars, with a new due date of August 7, 2017.
July 27, 2017	<b><i>Lincoln Regional Center employee termination date (voluntary resignation).</i></b>
July 28, 2017	APA received the child care attendance calendars from DHHS.
July 30, 2017	Provider called and left a voice mail for DHHS staff indicating he was taking a job out of State, so he did not need to renew his provider agreement.

The Lincoln Regional Center employee had received a net \$9,707.82 for providing child care services from October 2016 through June 2017, as summarized below:

General Ledger Date	Service Dates		Units	Rate	Total Charge	FICA Withheld	Net Amount
	Begin	End					
01/21/2017	10/01/2016	12/31/2016	466	\$9.00	\$4,194.00	(\$320.84)	\$3,873.16
02/01/2017	01/02/2017	01/31/2017	80	\$9.00	\$720.00	(\$55.08)	\$664.92
3/1/2017	2/1/2017	2/20/2017	70	\$9.00	\$630.00	(\$48.20)	\$581.80
4/4/2017	3/28/2017	3/31/2017	40	\$9.00	\$360.00	(\$27.54)	\$332.46
5/1/2017	4/1/2017	4/30/2017	160	\$9.00	\$1,440.00	(\$110.16)	\$1,329.84
6/1/2017	5/1/2017	5/31/2017	176	\$9.00	\$1,584.00	(\$121.18)	\$1,462.82
7/4/2017	6/1/2017	6/30/2017	176	\$9.00	\$1,584.00	(\$121.18)	\$1,462.82
<b>Totals</b>			<b>1168</b>		<b>\$10,512.00</b>	<b>(\$804.18)</b>	<b>\$9,707.82</b>

As a subsequent event to June 30, 2017, the provider billed DHHS for service dates from July 3-28, 2017, for 160 hours, totaling \$1,440. The provider was paid a net \$1,329.84 on August 1, 2017. Hours included within this additional payment could also be questionable, as the APA did not compare the time worked at the Lincoln Regional Center to the monthly child care attendance calendars after June 30, 2017.

DHHS completed the initial child care service authorization on January 18, 2017, after the provider was approved and signed the provider agreement. The authorization began on September 22, 2016, the date the Program client became eligible for child care.

The following service authorizations were identified for this provider:

Dates of Service	Service Description	Number of Hours Authorized per Week
9/22/2016 - 12/21/2016	Child care while client is working.	37
12/22/2016 - 2/21/2017	Child care while client is seeking employment up to two months.	37
3/28/2017 - 7/31/2017	Child care while client is working.	40

#### ***Service Hours Billed But Not Authorized***

As identified above, the provider did not have an approved service authorization for child care services from February 22 to March 27, 2017. Nevertheless, the provider billed, and was paid by, DHHS for 16 hours during that time, totaling \$144.

The APA has summarized the resulting potential overpayment below:

Date	Calendar Time	Hours	Rate	Total
2/22/2017	10:00 AM to 2:00 PM	4	\$9.00	\$36.00
2/23/2017	10:00 AM to 2:00 PM	4	\$9.00	\$36.00
2/24/2017	10:00 AM to 2:00 PM	4	\$9.00	\$36.00
2/27/2017	10:00 AM to 2:00 PM	4	\$9.00	\$36.00
<b>Totals</b>		<b>16</b>		<b>\$144.00</b>

The provider billed DHHS for 70 hours from February 1 through 20, 2017, which included the 16 hours identified above, as NFOCUS would not have allowed any hours to be billed after February 21 due to the lack of a service authorization for more than a month following that date.

### ***Overlapped Hours Billed***

By comparing this provider's time worked at the Lincoln Regional Center, as reflected on his employee timesheets, to the hours billed for Program child care services, per the monthly attendance calendars, the APA identified a significant number of overlapping hours between October 2016 and June 2017. On at least 63 days, the provider billed DHHS for child care services supposedly rendered during the same hours that he was working at the Lincoln Regional Center.

The full comparison of the provider's hours worked at the Lincoln Regional Center to those billed for the Program is included at the end of this letter as **Exhibit A**.

The APA found a total of 186.17 hours that overlapped between the Lincoln Regional Center and Program work times, giving rise to potential fraud in the amount of \$1,675.53. Because the provider had to clock in and out at the Lincoln Regional Center, the APA questions the veracity of the child care billing amounts.

Section IV (“Authorization and Billing”) of the DHHS Child Care Provider Handbook says, “You will not be paid for care provided past the ‘through’ date or before the ‘from’ date of the authorization period.” Additionally, under the heading “Attendance Calendars,” that same section of the handbook states, “You must complete the Attendance Calendar to accurately reflect the dates on which child care services were provided as well as the exact number of hours of service provided.”

### ***Other Questionable Hours Billed***

As identified in **Exhibit A**, the provider billed DHHS a number of other questionable Program child care hours; however, the APA did not include them in the above summary. Instead, those problematic billings are detailed below.

- Despite being on bereavement leave from the Lincoln Regional Center from January 11 to 17, 2017, due to the death of a family member, the provider billed DHHS for three days (12 hours), totaling \$108, during that same period.
- The provider took sick leave at the Lincoln Regional Center on four different days during the period examined; however, he billed DHHS for providing child care services on each of those days. The billings for the four days (23 hours) totaled \$207. For two of the days, the following reason was recorded for the sick leave absences: “DIZZY & VOMITING.”
- The provider used vacation leave on May 5 to 7, 2017, “to [go to] Chicago for funeral of uncle.” However, he billed DHHS for eight hours of child care, totaling \$72, on May 5, 2017.
- The provider also billed for more child care hours than authorized by DHHS. The APA identified four weeks in 2016 during which the provider billed for a total of 33 hours, or \$297, over the authorized amount, as summarized below:

<b>Week</b>	<b>Hours Billed</b>	<b>Hours Authorized</b>	<b>Hours Billed Over Authorization</b>	<b>Rate</b>	<b>Total Amount Billed Over Authorization</b>
11/27/2016 - 12/3/2016	41	37	4	\$9.00	\$36.00
12/4/2016 - 12/10/2016	50	37	13	\$9.00	\$117.00
12/11/2016 - 12/17/2016	50	37	13	\$9.00	\$117.00
12/18/2016 - 12/24/2016	40	37	3	\$9.00	\$27.00
<b>Totals</b>	<b>181</b>	<b>148</b>	<b>33</b>		<b>\$297.00</b>

Since the provider did not exceed the total hours authorized for the corresponding time period, the weekly hours billed over the authorization would not have been disallowed by NFOCUS.

Title 392 NAC 4.001.01 provides, in relevant part, the following:

*To authorize any service, whether staff-provider or purchased, the worker:*

\* \* \* \*

*2. Determines the reason that the client needs child care (see 392 NAC 3-008);*

As referenced in the above regulation, Title 392 NAC 3-008.01 says, as is relevant, the following:

*The case manager authorizes child care services for eligible clients only if each parent or usual caretaker:*

- 1. Is employed;*
- 2. Is actively seeking employment. . . . ;*
- 3. Is participating in an EF [Employment First] activity . . . ;*

Additionally, Title 392 NAC 4-003.01A states the following:

*The Department pays by attendance, not enrollment. Payment is not made for time when the child is not receiving care; this includes when the provider is on vacation, is ill, or is not providing care for some other reason.*

Section III, subsection (24), of the Child Care Provider Agreement requires, moreover, the following affirmation:

*The Provider understands the limitations on hours of care placed upon each client of the Department of Health & Human Services as outlined in the service authorization, and shall honor those limitations.*

Without procedures to ensure the veracity of hours billed to DHHS for child care service provided under the Program, there is an increased risk for fraud, resulting in the loss or misuse of State funds.

We recommend DHHS implement procedures to ensure child care billings are reasonable and supported. Additionally, we recommend DHHS take the necessary action to recover any overpayments to the provider discussed in this comment. Because this letter addresses alleged fraud, the APA will be forwarding the information contained herein to the Nebraska Attorney General.

*DHHS Response: The Agency has reviewed this case and is in agreement that it appears the provider intentionally submitted fraudulent child care claims. Immediately upon receipt of this information from the State Auditor, the Child Care Program started their own inquiry on this case. The provider contacted the Agency on 7/30/17 requesting closure as the provider stated they had taken a job outside of the state. The provider's case has been closed. The Agency will make a referral to the Special Investigation Unit and seek recovery of any overpayments.*

*The Agency is in the process of updating two provider forms, which will address this specific issue. The Child Care Provider Agreement and the Child Care In-Home Provider Check List, which will have the provider attest that they are not currently an employee of the State of Nebraska and will not accept employment with the State of Nebraska while being an in-home provider. The Child Care Program currently conducts an array of monthly targeted case reviews of child care providers, and takes appropriate actions on cases where fraud and billing concerns are identified.*

*The Agency's Internal Audit Department is currently conducting an internal audit of the Child Care Program. Steps are being made to enhance the calendar process on the on-line billing portal. This will support the recommendation of ensuring that child care billings are reasonable and supported. The Child Care Program would also be interested in periodically reviewing a report of state employees who are also receiving payment as a child care vendor for the State of Nebraska.*

\* \* \* \* \*

Our audit procedures are designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Our objective is, however, to use our knowledge of DHHS and its interaction with other State agencies and administrative departments gained during our work to make comments and suggestions that we hope will be useful to the DHHS.

This interim communication is intended solely for the information and use of DHHS, its management, the Governor and the State Legislature, and others within these State agencies. It is not intended to be, and should not be, used by anyone other than the specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Sincerely,



Philip J. Olsen, CPA, CISA  
Audit Manager

**DHHS – TIMESHEET AND CALENDAR COMPARISON**  
**OCTOBER 1, 2016, THROUGH JUNE 30, 2017**

**EXHIBIT A**

Date		DHHS Work Hours (KRONOS) Note 1			Family (4 kids)			Hourly Rate	Over Billed Amount
		In	Out	Total Hours	In	Out	Overlapped Time (Hours)		
Saturday	10/1/2016				3:00 PM	10:00 PM	0.00	\$9.00	\$0.00
Sunday	10/2/2016								
Monday	10/3/2016	2:44 PM	7:01 AM	15.75	9:00 AM	4:00 PM	1.50	\$9.00	\$13.50
Tuesday	10/4/2016	2:46 PM	11:19 PM	8.00	3:00 PM	10:00 PM	7.00	\$9.00	\$63.00
Wednesday	10/5/2016	2:46 PM	11:17 PM	8.00	3:00 PM	10:00 PM	7.00	\$9.00	\$63.00
Thursday	10/6/2016								
Friday	10/7/2016	No Clocks		8.00					
Saturday	10/8/2016	2:41 PM	7:05 AM	15.75	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Sunday	10/9/2016	2:41 PM	11:17 PM	8.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Monday	10/10/2016	HPO		8.00					
Monday	10/10/2016	2:41 PM	11:21 PM	8.00					
Tuesday	10/11/2016	2:43 PM	11:17 PM	8.00	9:00 AM	4:00 PM	1.50	\$9.00	\$13.50
Wednesday	10/12/2016				3:00 PM	10:00 PM	0.00	\$9.00	\$0.00
Thursday	10/13/2016	2:41 PM	11:17 PM	8.00	3:00 PM	10:00 PM	7.00	\$9.00	\$63.00
Friday	10/14/2016	2:39 PM	3:00 AM	11.75					
Saturday	10/15/2016				7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Sunday	10/16/2016								
Monday	10/17/2016	2:44 PM	11:19 PM	8.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Tuesday	10/18/2016	2:44 PM	11:18 PM	8.00	7:00 AM	2:15 PM	0.00	\$9.00	\$0.00
Wednesday	10/19/2016	2:38 PM	11:18 PM	8.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Thursday	10/20/2016				7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	10/21/2016	2:47 PM	3:30 AM	12.25					
Saturday	10/22/2016	2:38 PM	11:22 PM	8.00					
Sunday	10/23/2016	2:38 PM	11:18 PM	8.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Monday	10/24/2016	Sick		8.00	3:00 PM	10:05 PM	0.00	\$9.00	\$0.00
Tuesday	10/25/2016	2:42 PM	11:22 PM	8.00	3:00 PM	10:00 PM	7.00	\$9.00	\$63.00
Wednesday	10/26/2016								
Thursday	10/27/2016	2:38 PM	11:20 PM	8.00	3:00 PM	10:00 PM	7.00	\$9.00	\$63.00
Friday	10/28/2016	2:38 PM	11:19 PM	8.00	2:50 PM	10:30 PM	7.67	\$9.00	\$69.03
Saturday	10/29/2016								
Sunday	10/30/2016								
Monday	10/31/2016	2:42 PM	7:08 AM	16.00					
Tuesday	11/1/2016	Vacation		3.25					
Tuesday	11/1/2016	2:42 PM	7:24 PM	4.75	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Wednesday	11/2/2016	2:42 PM	11:20 PM	8.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Thursday	11/3/2016				7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	11/4/2016	3:04 PM	11:23 PM	8.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Saturday	11/5/2016	2:39 PM	11:20 PM	8.00					
Sunday	11/6/2016	2:43 PM	3:08 AM	12.00					
Monday	11/7/2016	2:38 PM	11:20 PM	8.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Tuesday	11/8/2016	2:39 PM	11:16 PM	8.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Wednesday	11/9/2016				7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Thursday	11/10/2016	2:38 PM	11:16 PM	8.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	11/11/2016	HPO		8.00					
Friday	11/11/2016	2:42 PM	11:15 PM	8.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Saturday	11/12/2016								

PREPARED BY APA

**DHHS – TIMESHEET AND CALENDAR COMPARISON**  
**OCTOBER 1, 2016, THROUGH JUNE 30, 2017**

**EXHIBIT A**

Date		DHHS Work Hours (KRONOS) Note 1			Family (4 kids)			Hourly Rate	Over Billed Amount
		In	Out	Total Hours	In	Out	Overlapped Time (Hours)		
Sunday	11/13/2016								
Monday	11/14/2016	2:42 PM	3:08 AM	12.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Tuesday	11/15/2016	2:42 PM	11:23 PM	8.25	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Wednesday	11/16/2016	Vacation		0.50					
Wednesday	11/16/2016	3:14 PM	11:17 PM	7.50	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Thursday	11/17/2016				7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	11/18/2016	Sick		8.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Saturday	11/19/2016	2:49 PM	3:09 AM	12.00					
Sunday	11/20/2016	2:39 PM	11:21 PM	8.00					
Monday	11/21/2016	2:41 PM	7:10 AM	16.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Tuesday	11/22/2016	2:38 PM	11:23 PM	8.25	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Wednesday	11/23/2016								
Thursday	11/24/2016	HPO		8.00					
Thursday	11/24/2016	2:41 PM	11:17 PM	8.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	11/25/2016	HPO		8.00					
Friday	11/25/2016	2:38 PM	11:24 PM	8.25	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Saturday	11/26/2016								
Sunday	11/27/2016								
Monday	11/28/2016	2:38 PM	7:06 AM	15.75	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Tuesday	11/29/2016	2:41 PM	11:16 PM	8.00	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Wednesday	11/30/2016	2:44 PM	11:23 PM	8.25	7:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Thursday	12/1/2016				6:00 AM	4:00 PM			
Friday	12/2/2016	2:38 PM	11:16 PM	8.00	6:00 AM	4:00 PM	1.50	\$9.00	\$13.50
Saturday	12/3/2016	2:39 PM	3:05 AM	11.75					
Sunday	12/4/2016	2:38 PM	11:26 PM	8.25					
Monday	12/5/2016	2:38 PM	11:20 PM	8.00	6:00 AM	4:00 PM	1.50	\$9.00	\$13.50
Tuesday	12/6/2016	2:39 PM	11:21 PM	8.00	6:00 AM	4:00 PM	1.50	\$9.00	\$13.50
Wednesday	12/7/2016				6:00 AM	4:00 PM	0.00	\$9.00	\$0.00
Thursday	12/8/2016	2:39 PM	11:25 PM	8.25	6:00 AM	4:00 PM	1.50	\$9.00	\$13.50
Friday	12/9/2016	2:41 PM	12:09 AM	9.00	6:00 AM	4:00 PM	1.50	\$9.00	\$13.50
Saturday	12/10/2016								
Sunday	12/11/2016								
Monday	12/12/2016	2:38 PM	11:21 PM	8.00	6:00 AM	4:00 PM	1.50	\$9.00	\$13.50
Tuesday	12/13/2016	2:48 PM	3:10 AM	12.00	6:00 AM	4:00 PM	1.50	\$9.00	\$13.50
Wednesday	12/14/2016	2:38 PM	11:28 PM	8.25	6:00 AM	4:00 PM	1.50	\$9.00	\$13.50
Thursday	12/15/2016				6:00 AM	4:00 PM	0.00	\$9.00	\$0.00
Friday	12/16/2016	2:38 PM	7:11 AM	16.00	6:00 AM	4:00 PM	1.50	\$9.00	\$13.50
Saturday	12/17/2016	2:44 PM	11:27 PM	8.25					
Sunday	12/18/2016	2:43 PM	11:23 PM	8.25					
Monday	12/19/2016	2:39 PM	7:01 AM	15.75	6:00 AM	4:00 PM	1.50	\$9.00	\$13.50
Tuesday	12/20/2016	2:42 PM	11:21 PM	8.00	6:00 AM	4:00 PM	1.50	\$9.00	\$13.50
Wednesday	12/21/2016				6:00 AM	4:00 PM	0.00	\$9.00	\$0.00
Thursday	12/22/2016	Sick		3.75					
Thursday	12/22/2016	2:38 PM	7:00 PM	4.25	9:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	12/23/2016				9:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Saturday	12/24/2016								

PREPARED BY APA

**DHHS – TIMESHEET AND CALENDAR COMPARISON**  
**OCTOBER 1, 2016, THROUGH JUNE 30, 2017**

**EXHIBIT A**

Date		DHHS Work Hours (KRONOS) Note 1			Family (4 kids)			Hourly Rate	Over Billed Amount
		In	Out	Total Hours	In	Out	Overlapped Time (Hours)		
Sunday	12/25/2016	Holiday		8.00					
Monday	12/26/2016	Sick		8.00	9:00 AM	2:00 PM	0.00	\$9.00	\$0.00
<b>Note:</b> Timesheet lists his reason for taking sick leave as "DIZZY & VOMITING."									
Tuesday	12/27/2016	2:45 PM	11:15 PM	8.00	9:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Wednesday	12/28/2016	2:41 PM	11:17 PM	8.00	9:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Thursday	12/29/2016				9:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	12/30/2016	2:43 PM	11:17 PM	8.00	9:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Saturday	12/31/2016	2:39 PM	7:00 AM	15.75					
Sunday	1/1/2017	Holiday		8.00					
Monday	1/2/2017	2:39 PM	11:17 PM	8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Tuesday	1/3/2017	2:41 PM	3:08 AM	12.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Wednesday	1/4/2017				10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Thursday	1/5/2017	2:47 PM	11:17 PM	8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	1/6/2017	2:45 PM	7:02 AM	15.75	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Saturday	1/7/2017								
Sunday	1/8/2017								
Monday	1/9/2017	2:42 PM	11:16 PM	8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Tuesday	1/10/2017	2:43 PM	11:18 PM	8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Wednesday	1/11/2017	BLE		8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Thursday	1/12/2017				10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	1/13/2017	BLE		8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Saturday	1/14/2017	BLE		8.00					
Sunday	1/15/2017	BLE		8.00					
Monday	1/16/2017	Holiday		8.00					
Tuesday	1/17/2017	BLE		8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Wednesday	1/18/2017				10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Thursday	1/19/2017	BAS		3.00					
Thursday	1/19/2017	2:40 PM	8:14 PM	5.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	1/20/2017	BAS		8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Saturday	1/21/2017								
Sunday	1/22/2017								
Monday	1/23/2017	2:42 PM	6:48 AM	15.50	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Tuesday	1/24/2017	2:43 PM	11:12 PM	8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Wednesday	1/25/2017	Sick		2.00					
Wednesday	1/25/2017	2:45 PM	9:10 PM	6.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Thursday	1/26/2017				10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	1/27/2017	Sick		8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
<b>Note:</b> Timesheet lists his reason for taking sick leave as "DIZZY & VOMITING."									
Saturday	1/28/2017	2:38 PM	11:23 PM	8.25					
Sunday	1/29/2017	2:53 AM	7:04 AM	4.00					
Sunday	1/29/2017	2:41 PM	11:19 PM	8.00					
Monday	1/30/2017	2:47 PM	11:17 PM	8.00					
Tuesday	1/31/2017	2:38 PM	11:18 PM	8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Wednesday	2/1/2017								
Thursday	2/2/2017	2:38 PM	6:00 AM	14.75	9:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	2/3/2017	2:40 PM	11:23 PM	8.25	9:00 AM	2:00 PM	0.00	\$9.00	\$0.00

PREPARED BY APA

**DHHS – TIMESHEET AND CALENDAR COMPARISON**  
**OCTOBER 1, 2016, THROUGH JUNE 30, 2017**

**EXHIBIT A**

Date		DHHS Work Hours (KRONOS) Note 1			Family (4 kids)			Hourly Rate	Over Billed Amount
		In	Out	Total Hours	In	Out	Overlapped Time (Hours)		
Saturday	2/4/2017								
Sunday	2/5/2017								
Monday	2/6/2017	2:42 PM	3:16 AM	12.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Tuesday	2/7/2017	2:40 PM	11:19 PM	8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Wednesday	2/8/2017	2:42 PM	11:15 PM	8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Thursday	2/9/2017				10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	2/10/2017	2:42 PM	3:16 AM	12.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Saturday	2/11/2017	2:38 PM	3:15 AM	12.00					
Sunday	2/12/2017	2:39 PM	11:26 PM	8.25					
Monday	2/13/2017	2:42 PM	7:01 AM	15.75	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Tuesday	2/14/2017	2:41 PM	11:17 PM	8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Wednesday	2/15/2017				10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Thursday	2/16/2017	2:30 PM	11:00 PM	8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	2/17/2017	2:38 PM	3:27 AM	12.25	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Saturday	2/18/2017								
Sunday	2/19/2017								
Monday	2/20/2017	HPO		8.00					
Monday	2/20/2017	2:39 PM	11:24 PM	8.25					
Tuesday	2/21/2017	2:38 PM	11:18 PM	8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Wednesday	2/22/2017	2:45 PM	11:18 PM	8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Thursday	2/23/2017				10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Friday	2/24/2017	2:41 PM	3:14 AM	12.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Saturday	2/25/2017	2:40 PM	11:20 PM	8.00					
Sunday	2/26/2017	2:39 PM	11:28 PM	8.25					
Monday	2/27/2017	2:44 PM	11:17 PM	8.00	10:00 AM	2:00 PM	0.00	\$9.00	\$0.00
Tuesday	2/28/2017	2:40 PM	11:17 PM	8.00					
Wednesday	3/1/2017								
Thursday	3/2/2017	2:44 PM	11:15 PM	8.00					
Friday	3/3/2017	2:45 PM	11:19 PM	8.00					
Saturday	3/4/2017								
Sunday	3/5/2017								
Monday	3/6/2017	2:38 PM	3:07 AM	11.75					
Tuesday	3/7/2017	2:38 PM	11:17 PM	8.00					
Wednesday	3/8/2017	2:38 PM	11:16 PM	8.00					
Thursday	3/9/2017								
Friday	3/10/2017	2:40 PM	3:07 AM	11.75					
Saturday	3/11/2017	2:44 PM	2:22 AM	11.00					
Sunday	3/12/2017	2:38 PM	11:16 PM	8.00					
Monday	3/13/2017	2:41 PM	11:19 PM	8.00					
Tuesday	3/14/2017	2:38 PM	11:15 PM	8.00					
Wednesday	3/15/2017								
Thursday	3/16/2017	2:45 PM	11:19 PM	8.00					
Friday	3/17/2017	2:38 PM	11:28 PM	8.25					
Saturday	3/18/2017								
Sunday	3/19/2017								
Monday	3/20/2017	Sick		8.00					

PREPARED BY APA

**DHHS – TIMESHEET AND CALENDAR COMPARISON**  
**OCTOBER 1, 2016, THROUGH JUNE 30, 2017**

**EXHIBIT A**

Date		DHHS Work Hours (KRONOS) Note 1			Family (4 kids)			Hourly Rate	Over Billed Amount
		In	Out	Total Hours	In	Out	Overlapped Time (Hours)		
Tuesday	3/21/2017	Sick		8.00					
Wednesday	3/22/2017	2:40 PM	11:19 PM	8.00					
Thursday	3/23/2017								
Friday	3/24/2017	2:39 PM	3:08 AM	12.00					
Saturday	3/25/2017	2:42 PM	11:17 PM	8.00					
Sunday	3/26/2017	2:44 PM	11:17 PM	8.00					
Monday	3/27/2017	2:37 PM	11:18 PM	8.25					
Tuesday	3/28/2017	Vacation		2.50					
Tuesday	3/28/2017	2:44 PM	8:52 PM	5.50	9:00 AM	7:00 PM	4.50	\$9.00	\$40.50
Wednesday	3/29/2017				9:00 AM	7:00 PM	0.00	\$9.00	\$0.00
Thursday	3/30/2017	2:44 PM	11:16 PM	8.00	9:00 AM	7:00 PM	4.50	\$9.00	\$40.50
Friday	3/31/2017	2:38 PM	11:16 PM	8.00	9:00 AM	7:00 PM	4.50	\$9.00	\$40.50
Saturday	4/1/2017								
Sunday	4/2/2017								
Monday	4/3/2017	2:38 PM	11:20 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Tuesday	4/4/2017	2:43 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Wednesday	4/5/2017	2:43 PM	11:21 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Thursday	4/6/2017				9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Friday	4/7/2017	2:39 PM	5:35 AM	14.25	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Saturday	4/8/2017	2:45 PM	11:15 PM	8.00					
Sunday	4/9/2017	2:42 PM	11:15 PM	8.00					
Monday	4/10/2017	2:43 PM	11:18 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Tuesday	4/11/2017	2:37 PM	11:16 PM	8.25	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Wednesday	4/12/2017				9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Thursday	4/13/2017	2:45 PM	11:16 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Friday	4/14/2017	2:40 PM	11:24 PM	8.25	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Saturday	4/15/2017								
Sunday	4/16/2017								
Monday	4/17/2017	2:47 PM	7:02 AM	15.75	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Tuesday	4/18/2017	2:44 PM	11:19 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Wednesday	4/19/2017	2:45 PM	11:21 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Thursday	4/20/2017				9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Friday	4/21/2017	2:43 PM	11:18 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Saturday	4/22/2017	2:44 PM	11:17 PM	8.00					
Sunday	4/23/2017	2:45 PM	11:23 PM	8.25					
Monday	4/24/2017	2:41 PM	11:17 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Tuesday	4/25/2017	2:42 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Wednesday	4/26/2017				9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Thursday	4/27/2017	2:40 PM	11:16 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Friday	4/28/2017	HPO		8.00					
Friday	4/28/2017	2:40 PM	11:17 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Saturday	4/29/2017								
Sunday	4/30/2017								
Monday	5/1/2017	UNPAID LEAVE		8.00	9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Tuesday	5/2/2017	2:42 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Wednesday	5/3/2017	2:40 PM	11:16 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50

PREPARED BY APA

**DHHS – TIMESHEET AND CALENDAR COMPARISON**  
**OCTOBER 1, 2016, THROUGH JUNE 30, 2017**

**EXHIBIT A**

Date		DHHS Work Hours (KRONOS) Note 1			Family (4 kids)			Hourly Rate	Over Billed Amount
		In	Out	Total Hours	In	Out	Overlapped Time (Hours)		
Thursday	5/4/2017				9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Friday	5/5/2017	Vacation		8.00	9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
<b>Note:</b> On May 5-7, 2017, Employee took vacation for a funeral in Chicago, but billed eight hours for child care on May 5th.									
Saturday	5/6/2017	Vacation		8.00					
Sunday	5/7/2017	Vacation		8.00					
Monday	5/8/2017	2:44 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Tuesday	5/9/2017	2:48 PM	11:16 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Wednesday	5/10/2017				9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Thursday	5/11/2017	10:43 AM	11:15 PM	12.00	9:00 AM	5:00 PM	6.50	\$9.00	\$58.50
Friday	5/12/2017	2:40 PM	11:16 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Saturday	5/13/2017								
Sunday	5/14/2017								
Monday	5/15/2017	2:46 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Tuesday	5/16/2017	2:45 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Wednesday	5/17/2017	2:40 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Thursday	5/18/2017				9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Friday	5/19/2017	2:38 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Saturday	5/20/2017	2:43 PM	11:32 PM	8.25					
Sunday	5/21/2017	2:43 PM	11:17 PM	8.00					
Monday	5/22/2017	Vacation		8.00	9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Tuesday	5/23/2017	Vacation		8.00	9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Wednesday	5/24/2017				9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Thursday	5/25/2017	Vacation		8.00	9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Friday	5/26/2017	Vacation		8.00	9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Saturday	5/27/2017								
Sunday	5/28/2017								
Monday	5/29/2017	HPO		8.00					
Monday	5/29/2017	2:37 PM	11:17 PM	8.25					
Tuesday	5/30/2017	2:42 PM	11:21 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Wednesday	5/31/2017	2:43 PM	11:19 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Thursday	6/1/2017				9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Friday	6/2/2017	2:44 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Saturday	6/3/2017	2:39 PM	11:27 PM	8.25					
Sunday	6/4/2017	2:44 PM	6:26 AM	14.75					
Monday	6/5/2017	2:41 PM	11:23 PM	8.25	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Tuesday	6/6/2017	2:41 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Wednesday	6/7/2017				9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Thursday	6/8/2017	2:44 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Friday	6/9/2017	UNPAID LEAVE		8.00	9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Saturday	6/10/2017								
Sunday	6/11/2017								
Monday	6/12/2017	10:40 AM	3:08 AM	15.50	9:00 AM	5:00 PM	6.50	\$9.00	\$58.50
Tuesday	6/13/2017	2:38 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Wednesday	6/14/2017	2:36 PM	11:18 PM	8.25	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Thursday	6/15/2017				9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Friday	6/16/2017	2:36 PM	11:20 PM	8.25	9:00 AM	5:00 PM			

PREPARED BY APA

**DHHS – TIMESHEET AND CALENDAR COMPARISON**  
**OCTOBER 1, 2016, THROUGH JUNE 30, 2017**

**EXHIBIT A**

Date		DHHS Work Hours (KRONOS) <b>Note 1</b>			Family (4 kids)			Hourly Rate	Over Billed Amount
		In	Out	Total Hours	In	Out	Overlapped Time (Hours)		
Saturday	6/17/2017	2:39 PM	11:18 PM	8.00					
Sunday	6/18/2017	2:38 PM	11:15 PM	8.00					
Monday	6/19/2017	2:47 PM	11:19 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Tuesday	6/20/2017	2:38 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Wednesday	6/21/2017				9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Thursday	6/22/2017	Vacation		8.00	9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Friday	6/23/2017	Vacation		8.00	9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
<b>Note:</b> Timesheet lists his reason for taking vacation leave as "HAS NO SITTER."									
Saturday	6/24/2017								
Sunday	6/25/2017								
Monday	6/26/2017	2:38 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Tuesday	6/27/2017	2:38 PM	11:16 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Wednesday	6/28/2017	2:38 PM	11:15 PM	8.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
Thursday	6/29/2017				9:00 AM	5:00 PM	0.00	\$9.00	\$0.00
Friday	6/30/2017	2:40 PM	3:08 AM	12.00	9:00 AM	5:00 PM	2.50	\$9.00	\$22.50
<b>Totals</b>							<b>186.17</b>		<b>\$1,675.53</b>

**Note 1:** Kronos time was converted from military time to standard time for comparison purposes.

**Note 2:** The following codes were used for his pay:

BAS – An adjustment to pay – could be due to failure to clock in or out

BLE – Bereavement/funeral leave

HPO – Holiday Paid Overtime – if a holiday was worked

**Note 3:** The APA calculated the overlapped time using 15 minutes as the time needed to travel from one job to the other. Hours were rounded to the nearest quarter hour.