



**Department of Veterans Affairs
Office of Inspector General**

**Evaluation of Time and Attendance of a
Part-Time Physician at the
Malcolm Randall VA Medical Center
Gainesville, Florida**

**To Report Suspected Wrongdoing in VA Programs and Operations
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Executive Summary

Introduction

The VA Office of Inspector General (OIG) received a hotline complaint concerning the time and attendance of a part-time physician. According to the allegation, a part-time physician at the Malcolm Randall VA Medical Center (VAMC), did not always adhere to time and attendance policies in fulfilling her VA appointment.

Results

We substantiated the allegation that the part-time physician did not always adhere to time and attendance policies in fulfilling her VA appointment. We determined that the part-time physician:

- Took sick leave for hours worked at the medical center's affiliate, the University of Florida.
- Attended two conferences without obtaining authorized leave from her supervisor.
- Provided medical care to non-VA patients at the affiliate during her medical center core duty hours.

Results also showed that while VA time and attendance policies were established, medical center managers needed to strengthen controls to provide reasonable assurance time and attendance policies were followed. For example, our evaluation disclosed:

- Some "Subsidiary Time and Attendance Reports" (VA Form 5631a) were incomplete; inaccurate; and not always reviewed by the timekeeper, approved by the supervisor, or certified by the employee.
- The "Tour of Duty Memorandum" was inconsistent with "Subsidiary Time and Attendance Reports."
- Semiannual timekeeper desk audits were not always performed.

Comments

The Medical Center Director agreed with the findings and recommendations and provided acceptable improvement plans. (See Appendix A, pages 8-9, for the full text of the Director's comments.) We will follow up on the implementation of recommended improvement actions until they are completed.

(original signed by:)

MICHAEL L. STALEY
Assistant Inspector General for Auditing

Introduction

Purpose

The purpose of our evaluation was to determine if a part-time physician did not always adhere to time and attendance policies and if management controls provided medical center managers with reasonable assurance employees adhered to time and attendance policies.

Background

VA medical facilities typically have a physician staff made up of full-time and part-time physicians. Part-time VA physicians play a major role in meeting each of VA's medical care missions by: (1) providing direct medical care to VA patients; (2) supervising the medical care provided by residents and providing instruction to medical students through lectures, conferences, and clinical rounds; and (3) conducting medical research involving clinical medicine, basic science, rehabilitation, and health services.

On July 28, 2004, we received a hotline complaint alleging time and attendance abuse by a part-time physician at the medical center. The allegation stated that since her appointment, she had spent less than 5 hours per week at the medical center. The part-time physician was appointed to the medical center on November 3, 2003; she held two part-time appointments, one at the medical center and the other at the affiliated medical school. The part-time physician was required to work 25 hours per week at the medical center and 35 hours per week at the VA affiliate. The part-time physician retains her part-time appointment at the affiliate, but she relinquished her position as supervisor on January 1, 2005, for a staff physician position she currently holds at the medical center.

Scope and Methodology

Our review focused on time and attendance practices from November 3, 2003, through August 31, 2005. To accomplish our objectives, we reviewed "Subsidiary Time and Attendance Reports," timekeeping documents, personnel and payroll records, and tour of duty documents. We reviewed the affiliate's analysis of medical care provided by the part-time physician and reports of conferences attended during her core duty hours. We also reviewed Veterans Health Administration (VHA) directives applicable to time and attendance for part-time physicians. In addition, we interviewed medical center staff and managers to obtain information concerning program policies, procedures, and management controls.

The evaluation was made in accordance with Generally Accepted Government Auditing Standards for staff qualification, independence, and due professional care; field work standards for planning, supervision, and evidence; and reporting standards for performance audits.

Results and Conclusions

Issue 1: Time and Attendance Policies Were Not Always Followed

Findings

Our review disclosed the part-time physician did not always adhere to time and attendance policies. She told us she frequently used sick leave during her scheduled medical center core duty hours while working at the VA affiliate. She also stated she was unaware that sick leave could not be used for purposes other than those outlined in VA's sick leave policies. In addition, we identified two instances when the part-time physician attended conferences without obtaining authorized leave from her supervisor. We also identified three instances when the part-time physician provided medical care to non-VA patients at the VA affiliate during medical center core duty hours. We estimated the part-time physician was inappropriately paid \$7,135 for sick leave taken from the medical center while working at the VA affiliate and two unauthorized absences while attending conferences.

Time and Attendance Policies. VA policy requires physicians to be present for their agreed upon tours of duty, unless they are on leave or authorized absence.¹ While VA policy allows part-time physicians to work either fixed or adjustable tours, part-time physicians must be on duty at the medical center to meet patient care obligations and during core duty hours. To reinforce this policy, the Deputy Under Secretary for Health for Operations and Management required all part-time physicians to certify they understood VA time and attendance policies in December 2002.

Prior Medical Center Internal Reviews Disclosed Time and Attendance Issues. On August 12, 2004, the medical center's Compliance and Business Integrity Officer (CBIO) reported to the medical center managers that the part-time physician had not generated any electronic medical reports or notes during her medical center core duty hours from November 2003 through January 2004. The CBIO identified electronic medical notes recorded by the part-time physician in January 2004, but the notes had not been created during core duty hours.

The CBIO conducted monitoring reviews on July 28, 2004; August 26, 2004; and September 15, 2004. The reviews resulted in three unsuccessful attempts to locate and contact the part-time physician during her medical center core duty hours. The CBIO performed the monitoring by paging, calling, and verifying that electronic reports or notes had not been generated by the part-time physician on the dates reviewed. The CBIO also determined that the part-time physician was not on approved leave when she

¹ VHA Directive 2003-001, *Time and Attendance for Part-Time Physicians*, dated January 3, 2003.

could not be located. As a result, medical center managers instructed the part-time physician to submit retroactive leave requests for the three incidents.

Five similar monitoring reviews were conducted between September and October 2004, during which the part-time physician was present at the medical center during her core duty hours.

Sick Leave Was Taken While Working at the VA Affiliate. From November 3, 2003, through August 31, 2005, the part-time physician took 93.5 hours of sick leave on 20 separate days while working at the VA affiliate. The part-time physician told us she was sick on no more than two occasions during this period. In all other instances, she told us she worked at the VA affiliate while on sick leave from the medical center. The part-time physician was paid \$5,815 for sick leave from the medical center while she was working at the VA affiliate.

Federal regulations define sick leave, in part, as a leave of absence when the employee: (1) receives medical, dental, or optical examinations or treatment; (2) is incapacitated for the performance of duties by physical or mental illness, injury, pregnancy, or childbirth; or (3) provides care for a family member with a health condition.²

Two Conferences Were Attended Without Obtaining Prior Approval for the Absences. On May 22–26, 2004, the part-time physician attended the American Thoracic Society conference in Orlando, FL. A similar instance occurred May 20–25, 2005, when the part-time physician attended the American Thoracic Society conference in San Diego, CA. The VA affiliate paid for the conferences and related expenses. Our review disclosed neither absence was authorized by her supervisor, and the part-time physician did not take leave from the medical center. The medical center paid the part-time physician for 19.75 hours—about \$1,320 (19.75 multiplied by the hourly rate of \$66.83)—when she attended the conferences.

Medical Care Was Provided to Non-VA Patients During Her Medical Center Core Duty Hours. Physicians working adjustable hours must work at least 25 percent of their total hours as core duty hours—the hours in the biweekly pay period when the employee is scheduled to be present at the medical facility unless granted an appropriate form of leave or authorized absence.

We asked the VA affiliate to determine if the part-time physician provided medical care to non-VA patients during her medical center core duty hours. The affiliate reported the part-time physician provided medical care to three non-VA patients on January 11, 2005, at 2:32 p.m., 3:28 p.m., and 4:52 p.m. Her VAMC core duty hours for that day were scheduled to begin at 2:30 p.m. and end at 5 p.m.

² Code of Federal Regulations, Title 5, *Administrative Personnel*, Chapter 1, “Office of Personnel Management,” Part 630, Absence and Leave, Subpart D, Sick Leave, Section 401, Grant of Sick Leave, dated January 1, 2004, and January 1, 2005.

Conclusion

Because management controls over time and attendance policies were compromised, action needs to be taken to ensure medical center managers have reasonable assurance that policies will be followed.

Recommended Improvement Action 1. We recommended the Medical Center Director take appropriate administrative action to recover \$7,135 from the part-time physician and to ensure the part-time physician complies with VA time and attendance policies.

The Medical Center Director agreed with the finding and recommendation and reported that action has been taken to recover the \$7,135 and that the part-time physician has been counseled on VA time and attendance policies. Due to the recovery of funds, the part-time physician's sick leave was restored. The improvement plans are acceptable, and we will follow up on the planned actions until they are completed.

Issue 2: Time and Attendance Controls Needed Strengthening

Findings

Medical center managers did not always ensure time and attendance policies were followed. We identified weak controls over “Subsidiary Time and Attendance Reports,” tours of duty, and timekeeper desk audits. We believe the lack of oversight and late submissions of “Subsidiary Time and Attendance Reports” by the part-time physician contributed to the weaknesses. When proper management controls do not provide medical center managers with reasonable assurance time and attendance policies are followed, errors and incorrect practices may go undetected.

“Subsidiary Time and Attendance Reports.” Medical center management did not always ensure the part-time physician’s “Subsidiary Time and Attendance Reports” were reviewed, approved, certified, and used as a basis for inputting data into the official electronic time records. For example, our review of the part-time physician’s 37 “Subsidiary Time and Attendance Reports” from November 3, 2003, to August 14, 2005, disclosed:

- Fifteen (41percent) of 37 reports were not initialed by the timekeeper.
- Five (14 percent) of 37 reports were not signed by the supervisor.
- Two (5 percent) of 37 reports were not certified by the part-time physician.

We also determined that 10 of the part-time physician’s “Subsidiary Time and Attendance Reports” from this time period were missing and that 8 of her “Subsidiary Time and Attendance Reports” were signed by the part-time physician prior to the beginning of the pay periods.

Part-time physicians are required to record time worked, leave taken, and excused absences on “Subsidiary Time and Attendance Reports.” They must then certify the information is accurate by signing the report.³ Timekeepers maintain official records based on the information recorded on the “Subsidiary Time and Attendance Reports.”

Tour of Duty. VHA policy requires medical facility supervisors to establish tours of duty for part-time physicians prior to the beginning of each biweekly pay period. Modifications to the tours of duty, except in cases of medical emergency, are to be approved by the employees’ supervisors and communicated to the unit timekeepers.⁴ The “Tour of Duty Memorandum” is the agreement between part-time physicians and the medical center that establishes the hours the physicians will be on duty at the medical center. We identified

³ VHA Supplement, MP-5, Part II, Chapter 7, “Duty and Leave,” dated October 30, 1998.

⁴VHA Directive 2003-001, Paragraph 4c(2), Time and Attendance for Part-Time Physicians, dated January 3, 2003.

inconsistencies between the “Subsidiary Time and Attendance Reports” and “Tour of Duty Memorandum” for the part-time physician. From November 3, 2003, through February 21, 2004, the part-time physician’s “Subsidiary Time and Attendance Reports” identified her core duty hours to be Tuesdays from 2 p.m. to 5 p.m. and Thursdays from 1:45 p.m. to 5 p.m. However, the hours reflected in the part-time physician’s “Tour of Duty Memorandum,” dated February 3, 2004, identified core duty hours to be Wednesdays from 2:30 p.m. to 5 p.m. and Thursdays from 1:45 p.m. to 5 p.m. The time and attendance information reported in the Veterans Health Information Systems and Technology Architecture matched the hours the part-time physician reported on the “Subsidiary Time and Attendance Reports.” We found no evidence that the modifications had been approved by her supervisor.

Semiannual Timekeeper Desk Audit. The semiannual timekeeper desk audit scheduled for the October 2003 to March 2004 time period was not performed as required by VA policy.⁵ The Employee Accounts Section (EAS) is required to perform the audits. The EAS staff told us the audit was not performed due to an oversight.

Conclusion

Although time and attendance policies and procedures to account for the part-time physician were established, medical center managers did not always follow them. Actions needed to be taken to strengthen controls over time and attendance policies.

Recommended Improvement Action 2. We recommended that the Medical Center Director:

- a. Ensure “Subsidiary Time and Attendance Reports” are reviewed by the timekeeper, approved by the supervisor, certified by the employee, and maintained for accountability purposes.
- b. Require medical center supervisors to establish a tour of duty schedule for each part-time physician prior to the beginning of each biweekly pay period. Modifications to the tour of duty are to be requested in advance (except in medical emergencies), approved by the employee’s supervisor in writing, and communicated to the unit timekeeper as soon as possible.
- c. Ensure the EAS performs semiannual timekeeper desk audits.

The Medical Center Director agreed with the findings and recommendations and reported that a memorandum was issued to VAMC staff concerning requirements for “Subsidiary Time and Attendance Reports.” In addition, tour of duty requirements will be reemphasized and semiannual timekeeper desk audits will be performed. The

⁵VHA Directive 2003-001, Paragraph 4e.

improvement plans are acceptable, and we will follow up on the planned actions until they are completed.

Medical Center Director's Comments

Department of Veterans Affairs

Memorandum

Date: November 15, 2005
From: Director, North Florida/South Georgia Veterans Health System (00)
Subj: Evaluation of Time and Attendance of One Part-Time Physician
To: Director, St. Petersburg Audit Operations Division (52SP)

1. Thank you for the opportunity to review the draft report of the VA Office of Inspector General (OIG) concerning time and attendance of a part-time physician at the Malcom Randall VA Medical Center, North Florida/South Georgia Veterans Health System (NF/SGVHS).
2. We concur with the conclusion and recommendation that controls over time and attendance policies were compromised and the monetary loss should be recovered from the part-time physician. The following actions have or will be taken:
 - a. The major amount of the monetary loss, representing sick leave overpayment, has been processed as a deduction of annual leave from the part-time physician's annual leave balance.
 - b. The amount representing 19.75 hours paid for unauthorized conference attendance will be recovered as a deduction from the part-time physician's accrued annual leave in the next available pay period.
 - c. The amount of \$167.07, representing 2.5 hours when medical care to non-VA patients was provided by the part-time physician during core duty hours, will be repaid during the next available pay period.
 - d. Counseling has already occurred with the part-time physician in order to ensure future compliance with VA time and attendance policies.
3. We concur with the conclusion that established time and attendance policies and procedures were not always followed by medical center managers and actions needed to be taken to strengthen controls. We concur with the recommended actions and have or will implement the following:
 - a. In order to ensure the mandatory requirements for completion and maintenance of the "Subsidiary Time and Attendance Reports" are met, the process will be reviewed at the next Medical Executive Committee (MEC) meeting on November 30, 2005. Additionally, a memorandum reviewing the mandatory requirements will be directed to all affected employees from the Chief of Staff, NF/SGVHS, and distributed before December 31, 2005.
 - b. The current procedure is that medical center supervisors will establish a tour of duty schedule for each part-time physician prior to the beginning of each biweekly pay period. This required procedure and the steps necessary for any schedule modifications will be reemphasized during the next MEC meeting and the next meeting of the Dean's Committee of the affiliated university, scheduled for November 17, 2005; as well as in the above-mentioned memorandum from the Chief of Staff to all affected employees.

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c. The established procedure required by VA policy, that the semiannual timekeeper desk audits will be conducted semiannually by the Employee Accounts Section, has been reaffirmed. Compliance will be reported semiannually to the Compliance Officer, NF/SGVHS.

4. If you have any questions, or need further information, please contact Dr. Bradley Bender, Chief of Staff, (352)376-1611, extension 6018.



F. L. MALPHURS, FACHE

OIG Contact and Staff Acknowledgments

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Acknowledgments	Craig Ward
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Report Distribution

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This report will be available in the near future on the OIG's Website at <http://www.va.gov/oig/52/reports/mainlist.htm>. This report will remain on the OIG Website for at least 2 fiscal years after it is issued.