

September 28, 2001

GARY L. MCCURDY  
VICE PRESIDENT, EASTERN AREA

SUBJECT: Audit Report – Cleveland Performance Cluster’s Process for Administering  
Continuation of Pay Leave Benefits (Report Number HC-AR-01-001)

This report presents the results of our audit of the Cleveland Performance Cluster’s process for administering continuation of pay leave benefits (Project Number 00RA058HC005). The audit was self-initiated and is the fifth in a series of audits regarding continuation of pay leave benefits in the Allegheny Area.

The audit revealed opportunities for improving the process of administering these benefits and complying with Postal Service policies. We provided three recommendations to improve the process. Management agreed with our recommendations and the actions taken or planned should correct the issues discussed in this report. Management’s comments and our evaluation of these comments are included in the report.

We appreciate the cooperation and courtesies provided by your staff during the audit. If you have any questions or need additional information, please contact Chris Nicoloff, director, Labor Management, at (214) 775-9100 or me at (703) 248-2300.

Ronald K. Stith  
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## EXECUTIVE SUMMARY

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### Introduction

We completed a self-initiated audit to determine whether the Allegheny Area's process for approving and tracking the use of continuation of pay leave benefits for injured employees complied with the Department of Labor and Postal Service policies. This report on the Cleveland Performance Cluster is the fifth report concerning the process for approving and tracking continuation of pay leave benefits in the Allegheny Area.

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### Results in Brief

The Cleveland Performance Cluster supervisors and injury compensation staff did not always comply with Department of Labor and Postal Service policies. The audit revealed the Cleveland Performance Cluster's process for monitoring continuation of pay leave benefits for injured employees needs improvement. Specifically, supervisors did not always request authorization before continuation of pay leave benefits were paid to employees and injury compensation staff did not always properly monitor continuation of pay leave usage. Consequently, management controls over the processing and monitoring of continuation of pay leave benefits were ineffective to prevent 221 unnecessary leave and earnings pay adjustments. The cost to process those pay adjustments was estimated at \$16,575. In addition, we identified continuation of pay overpayments totaling about \$5,505, which represents funds that could have been put to better use.

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### Summary of Recommendations

To correct the deficiencies associated with processing continuation of pay leave benefits in the Cleveland Performance Cluster, we recommend Postal Service managers issue a cluster-wide policy requiring supervisors to request authorization of continuation of pay leave benefits before those leave benefits are paid to employees. In addition, injury compensation personnel should be directed to perform a weekly reconciliation of continuation of pay time and attendance reporting. Furthermore, training should be provided to injury compensation personnel to ensure the accurate calculation of continuation of pay leave benefits.

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**Summary of  
Management's  
Comments**

Management agreed with our recommendations and stated that corrective actions will be initiated and implemented at the beginning of fiscal year 2002. Management also requested, and the audit team will provide, audit working paper information of specific injury claim numbers that required pay adjustments or had overpayments. Postal Service management in the Cleveland Performance Cluster will reissue a district-wide policy requiring authorization from injury compensation personnel before injury leave hours are entered into the payroll system. Detailed instructions regarding the proper completion and submission of Form 3971, Request for Notification of Absence, for all injured employees will be provided to each manager. Injury compensation personnel will perform a reconciliation of injury leave hours on a weekly basis. Refresher training will be provided to injury compensation personnel on tracking injury leave hours and reconciling the Workers' Compensation-Injury on Duty report. Management's comments, in their entirety, are included in Appendix C.

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**Overall Evaluation of  
Management's  
Comments**

Management's comments are responsive to our recommendations and we believe the actions taken or planned should correct the issues identified in this report. Furthermore, the audit staff will provide management with the requested information.

## INTRODUCTION

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### Background

The Department of Labor, Office of Workers' Compensation Programs has sole responsibility for administering the Federal Employees' Compensation Act. The Code of Federal Regulations, Title 20, Employees' Benefits, Part 10, April 1, 1999, establishes the rules for claiming benefits under the Federal Employees' Compensation Act. Specifically, Section 10.200 of the Code of Federal Regulations states, in part, that the employer must continue an employee's regular pay for up to a maximum of 45 calendar days of wage loss due to disability and/or medical treatment after a traumatic injury. This provision is called continuation of pay. Continuation of pay (injury leave) is considered regular income and unlike workers' compensation wage loss benefits, it is subject to income taxes and other payroll deductions applicable to regular income. The intent of the injury leave provision is to prevent interruption of the employee's income during the period immediately after a job-related traumatic injury, while the Office of Workers' Compensation Programs adjudicates<sup>1</sup> the employee's injury claim. After entitlement to the injury leave expires, the employee may apply for workers' compensation wage loss benefits or use personal leave.

The Postal Service is geographically segmented into 11 decentralized areas.<sup>2</sup> The Allegheny Area<sup>3</sup> is 1 of the 11 areas. During fiscal years (FY) 1998 and 1999, postal-wide payments for injury leave benefits averaged \$22.5 million annually for approximately 23,000 employees. The Allegheny Area averaged \$2 million<sup>4</sup> in annual injury leave benefits for approximately 1,800<sup>2</sup> employees over the same 2-year period.

The Allegheny Area is geographically divided into ten performance clusters including the Cleveland Performance

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<sup>1</sup>The process whereby Office of Workers Compensation Programs considers all information submitted by the employee, employer, and from its own investigation to reach a decision regarding entitlement to Federal Employees' Compensation Act benefits.

<sup>2</sup>As of September 8, 2001, the Postal Service was geographically reorganized into nine decentralized areas.

<sup>3</sup>Effective with the Postal Service reorganization on September 8, 2001, the Allegheny Area no longer exists and was absorbed into a new geographical area, which is now the Eastern Area.

<sup>4</sup>The amounts previously reported in the Erie, Lancaster, and South Jersey Performance Clusters were changed due to revised injury leave data for the Allegheny Area.

Cluster. Personnel in the Cleveland Performance Cluster's Injury Compensation Control Office (Control Office) manage all injury claims for the entire performance cluster. In addition, Control Office Personnel are responsible for authorizing employee requests for injury leave.

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**Objective, Scope, and  
Methodology**

Our audit objective was to determine whether the Cleveland Performance Cluster's process for approving and tracking the use of injury leave benefits was in compliance with Department of Labor and Postal Service policies. In addition, we reviewed internal controls applicable to these benefits.

To accomplish our objective, we reviewed Postal Service policies and procedures associated with injury leave benefits. We interviewed representatives from Postal Service Headquarters, the Health and Resource Management Office, and the Control Office. In addition, we contacted representatives from the Department of Labor, Office of Workers' Compensation Programs to discuss certain aspects of the injury leave guidance.

This audit was limited to FY 2000 injury leave claims administered by the Cleveland Performance Cluster for pay periods 20 through 26 in calendar year 1999 and pay periods 1 through 7 in calendar year 2000. The Cleveland Performance Cluster was randomly selected as one of several performance clusters for an Allegheny Area projection. We identified 177 injury leave claims in the Cleveland Performance Cluster's payroll sample frame for the audited period. We randomly selected 89 out of the 177 injury leave claims for review. See Appendix A for an overview of our statistical sampling plan and methodology.

The performance cluster sample size was calculated based on an area-wide design and projection. Therefore, the sample size in any one of the performance clusters is not designed to provide a specific performance cluster dollar estimate with tight enough precision to be useful to a performance cluster. Consequently, we will not project audit results by individual performance clusters; instead, at this time we will only report actual unprojected audit results.<sup>5</sup>

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<sup>5</sup>Appendix A contains an overview of our statistical sampling design methodology for the area-wide projection.

We relied extensively on computer-processed payroll data contained in the Postal Service Payroll Paydata and Employees Master Files. We also relied on prior audit work performed by the Postal Service Office of Inspector General (OIG) on the FY 1999 Postal Service financial statement audit to assess the payroll function's general and application controls. In addition, we traced statistically selected data from payroll pay data and employee master files to the source documentation. Based on prior audit results and alternative testing procedures performed during the audit, we assessed the reliability of these data, including relevant general and application controls, and found them adequate. As a result of tests and assessments, we consider the computer-processed data significantly reliable to satisfy the audit objectives.

Our audit was conducted from July 2000 through September 2001, in accordance with generally accepted government auditing standards and included such tests of internal controls as were considered necessary under the circumstances. We discussed our findings and recommendations with appropriate management officials and included their comments, where appropriate.

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**Prior Audit Coverage**

South Jersey Performance Cluster's Process for Administering Continuation of Pay Leave Benefits (HC-AR-00-001), dated September 28, 2000, concluded that the process for monitoring injury leave benefits needed improvement. Specifically, supervisors and injury compensation control office staff did not always properly process and monitor injury leave benefits. Postal Service management concurred with the recommendations and actions taken or planned should correct the issues identified in our report.

Erie Performance Cluster's Process for Administering Continuation of Pay Leave Benefits (HC-AR-00-002), dated September 28, 2000, concluded that the process for monitoring injury leave benefits was generally sufficient. Postal Service management concurred with the recommendations and actions taken or planned should correct the issues identified in our report.

Lancaster Performance Cluster's Process for Administering Continuation of Pay Leave Benefits (HC-AR-00-003), dated September 28, 2000, concluded that the process for monitoring injury leave benefits needed improvement. Specifically, supervisors and injury compensation control office staff did not always properly process and monitor injury leave benefits. Postal Service management concurred with the recommendations and actions taken or planned should correct the issues identified in our report.

Consolidated Report on the Audit of Employing Agency Workers' Compensation Programs, (02-96-223-04-431), dated February 16, 1996, issued by the President's Council on Integrity and Efficiency, Audit Committee, was designed to evaluate the effectiveness and efficiency of employing agency workers' compensation programs. Of the 13 inspector general agencies included in the audit, the Department of Transportation, Office of Inspector General was the only agency that reported on injury leave benefits. The Department of Transportation, Office of Inspector General reported that 26 percent of the claims reviewed received injury leave benefits although:

- The Office of Workers' Compensation Programs denied compensation claims.
- The time for eligible use had expired.
- No claim had been submitted to the Office of Workers' Compensation Programs.

Overall, employing agency officials agreed that improvements were needed in the workers' compensation program.

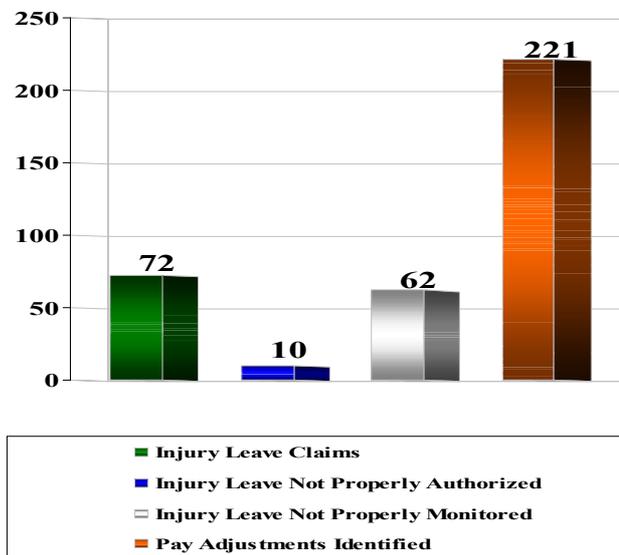
## AUDIT RESULTS

### Administration of Injury Leave Benefits Not Always in Compliance with Policies

The Cleveland Performance Cluster supervisors and Control Office staff did not always comply with Department of Labor and Postal Service policies. We found that 72 out of the 89 injury leave claims reviewed contained errors estimated to cost the Postal Service \$16,575.<sup>6</sup> These errors are depicted in the table below and in Appendix B. The incorrect processing of injury leave benefits occurred because supervisors did not always follow established procedures for authorizing and documenting such benefits. In addition, the Control Office staff did not effectively monitor injury leave usage. Consequently, internal controls over the processing of injury leave benefits were ineffective to prevent 221 unnecessary pay adjustments needed to correct employees' applicable sick, annual, or other leave balances. Furthermore, we identified injury leave overpayments totaling approximately \$5,505,<sup>7</sup> which represents funds that could have been put to better use.

### Injury Leave Claims with Errors

**Injury Leave Claims  
With Errors**



<sup>6</sup>The Postal Service estimates each pay adjustment costs \$75 on average and in some extreme cases pay adjustments could cost as much as \$175 based on the time expended by responsible Postal Service employees. For audit reporting purposes, we used the lower estimate of \$75 per pay adjustment.

<sup>7</sup>Injury leave overpayments result when injury leave hours are paid in error and the employee does not have available sick or annual leave to cover the absence mistakenly recorded. Injury leave overpayments also result when injury leave hours are paid in error while the employee is simultaneously receiving wage compensation payments from the Office of Workers' Compensation Programs. Consequently, recovery procedures must be executed to collect overpaid injury leave hours from the employee.

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Injury Leave Benefits  
Approved Without  
Proper Authorization

Supervisors did not always follow the process for authorizing injury leave benefits. Postal Service policy<sup>8</sup> requires injury leave should not be input until supervisors receive authorization from Control Office staff and injury leave must be requested via leave slips.<sup>9</sup> However, supervisors did not receive proper authorization from Control Office staff before approving injury leave benefits for 10 out of the 72 injury leave claims we identified with injury leave errors. Furthermore, 8 out of the 10 injury leave claims represented uninjured employees who received unauthorized injury leave benefits instead of the appropriate annual, sick, or other leave benefits. The supervisors' failure to request and receive proper authorization from the Control Office staff before approving injury leave led to 45 unnecessary pay adjustments and overpayments totaling approximately \$5,505.

When uninjured employees receive unauthorized injury leave, the Postal Service is essentially allowing these employees an approved absence from work, unrelated to an on-the-job injury. Moreover, the uninjured employees' applicable sick or annual leave balances are not reduced and remain overstated.

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Requests for Injury  
Leave Benefits Not  
Properly Documented

Proper timekeeping and accounting procedures are essential for effective management and administration of the injury compensation program. Postal Service timekeeping and accounting guidelines require that a supervisor ensure a leave slip is completed promptly after being advised of an employee request for injury leave. When a traumatic injury occurs and employees are unable to complete a leave slip to request injury leave, supervisors are expected to perform this function. The senior installation official is required to retain leave slips for 2 years from the date the leave is taken or disapproved. Contrary to this guidance, supervisors did not always follow established procedures for documenting requests for injury leave. Our review disclosed that leave slips for 76 out of the 89 injury leave claims were either improperly prepared or did not exist. We were unable to reconcile requested injury leave benefits with paid hours due to improperly completed or missing leave slips.

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<sup>8</sup>Postal Service Handbook, EL-505, Injury Compensation, December 1995, Chapter 3, Section 3.11, "Completing and Forwarding Claim Information," states supervisors should ensure that employees' requests for injury leave benefits are authorized by the Control Office staff.

<sup>9</sup>Employee requests for injury leave hours are reported on PS Form 3971, "Request for or Notification of Absence."

Although leave slips were improperly prepared or missing, we used other injury claim file documentation such as medical information, payroll journals, and clock rings and hours history reports to determine appropriate injury leave benefits. Employees must complete a leave slip to document requested injury leave benefits because such benefits are not automatically provided to injured employees. Therefore, improperly prepared or missing leave slips made it difficult to determine whether employees initially requested any injury leave benefits. Consequently, without an adequate audit trail, we were not reasonably assured that all injury leave hours recorded in the payroll system resulted from employee requests for injury leave benefits.

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Injury Leave Usage  
Not Adequately  
Monitored

Our review disclosed situations where Control Office staff did not effectively monitor injury leave usage from the inception of the injury leave claim through its injury leave eligibility timeframe. Postal Service Handbook, EL-505, Injury Compensation, Chapter 13, "Timekeeping and Accounting," requires that Control Office staff monitor injury leave hours to ensure employees do not receive such benefits for more than a 45-calendar day period. We identified 54 properly authorized injury leave claims out of 72 claims with injury leave errors that the Control Office staff did not adequately monitor. In addition to the previously reported 45 pay adjustments resulting from supervisors' improperly authorizing injury leave benefits, the Control Office staff's failure to properly monitor injury leave usage resulted in 176 additional pay adjustments.

We found the Control Office staff did not properly reconcile the "Workers' Compensation-Injury on Duty" report<sup>10</sup> with injury leave claims as required by Postal Service Handbook guidance. Chapter 13, Section 13.17, which addresses recovery of excessive injury leave hours, states the Control Office staff should use the "Workers' Compensation-Injury on Duty," report to review injury leave data. The report is used to reconcile injury leave benefits after those benefits have been reported and paid. Although the Control Office staff reviewed the report each accounting period, the Control Office staff did not always properly interpret the injury leave data in the report. Had the Control Office staff properly interpreted this

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<sup>10</sup>This report is automatically generated each accounting period.

report to reconcile injury leave hours; the 72 injury claims with injury leave errors would have been identified for correction prior to our audit. Because the existing report is a back-end monitoring control and the report is not designed to determine whether employees are entitled to injury leave benefits, we believe a front-end reconciliation control is needed to assist the Control Office staff in performing weekly monitoring of injury leave hours.

While the Postal Service does not currently have a front-end reconciliation capability within the Postal Source Data System for monitoring injury leave hours,<sup>11</sup> we noted the Postal Service is implementing a new time and attendance reporting system<sup>12</sup> that will allow a front-end monitoring of injury leave and other hourly leave categories. The Cleveland Performance Cluster implemented the new timekeeping system in April 2001.<sup>13</sup> In our opinion, the use of this front-end reconciliation capability, if implemented, could reasonably reduce the recording of inappropriate injury leave hours, thereby avoiding unnecessary payroll adjustments.

Further, we determined Control Office staff did not properly annotate the case files to document authorized injury leave usage. Chapter 13 of the handbook states that a timekeeping worksheet<sup>14</sup> should be used to assist the Control Office staff with tracking actual injury leave hours and days used by an employee. The Control Office staff improperly prepared timekeeping worksheets to monitor employee injury leave hours and days for 80 out of 89 injury claims. Had the Control Office staff properly prepared the timekeeping worksheets, the incorrect injury leave benefits paid for any one injury and the resulting unnecessary pay adjustments could have been avoided. Furthermore, proper use of the timekeeping worksheet provides internal staff and external reviewers the ability to obtain a timely, chronological listing of events that have occurred on each individual injury leave claim.

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<sup>11</sup>The Postal Source Data System is used to report time and attendance for the majority of Postal Service employees in the Cleveland Performance Cluster.

<sup>12</sup>The new time and attendance reporting system is entitled, "Time and Attendance Collection System."

<sup>13</sup>Queries of the Time and Attendance Collection System should be performed weekly, no later than Friday of each week. The review and validation of injury leave time reporting should be completed before the injury leave hours are finalized in the payroll system.

<sup>14</sup>The timekeeping worksheet is specifically entitled, "COP/Leave Without Pay Injury on Duty Timekeeping Worksheet."

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**Recommendation**

We recommend the vice president, Eastern Area, direct the district and plant managers to:

1. Issue a policy requiring every supervisor to request authorization from the Control Office staff before any injury leave hours are entered into the payroll system.
  - The policy should include instructions detailing supervisory responsibilities for ensuring the proper completion of leave requests.<sup>15</sup>
  - The policy should require the processing of all injury leave requests to the finance and timekeeping elements and retention of supporting documentation in employee injury claim files.

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**Management's  
Comments**

Management agreed with the recommendation. A district-wide policy will be reissued requiring supervisors to request authorization from injury compensation personnel before any injury leave hours are input into the payroll system. Detailed instructions regarding the proper completion of Form 3971, "Request for Notification of Absence," for all injured employees will be provided to each manager. In addition, Postal Service managers will be required to submit the completed leave requests to the appropriate finance department and send a copy to the Control Office for retention in the employee's injury claim file.

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**Recommendation**

2. Require the manager, Human Resources, to direct the Control Office staff to perform a front-end reconciliation of injury leave hours on a weekly basis. The weekly review will allow validation of injury leave hours before time accounting is finalized in the payroll system.

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**Management's  
Comments**

Management agreed with our recommendation. Control Office personnel will be required to reconcile injury leave hours on a weekly basis. Since the Cleveland Performance Cluster is currently using the Time and Attendance Control System, the weekly reconciliation can be completed each Friday before any pay adjustments would be required.

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<sup>15</sup>Employee requests for leave hours are reported on PS Form 3971, "Request for or Notification of Absence."

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<b>Recommendation</b>	3. Require the manager, Human Resources, to provide refresher training in computing and tracking injury leave to Control Office personnel. <ul style="list-style-type: none"><li>• The training should provide detailed instructions on how to accurately interpret and reconcile the Workers' Compensation-Injury on Duty report data to identify inappropriate injury leave benefits.</li><li>• The training should provide detailed instructions on how to accurately compute the 45-day injury leave entitlement period.</li></ul>
<b>Management's Comments</b>	Management agreed with the recommendation. Refresher training will be provided to the Control Office personnel in tracking injury leave hours and reconciling the Workers' Compensation-Injury on Duty Report.
<b>Evaluation of Management's Comments</b>	Management's comments are responsive to our recommendations and we believe the actions taken and planned should correct the issues identified in this report.

## **APPENDIX A**

### **STATISTICAL SAMPLING METHODOLOGY OVERVIEW**

This appendix summarizes the area-wide sample design and indicates where the Cleveland Performance Cluster fits into that design. We designed a stratified sampling procedure for the Allegheny Area, including the area Control Office and its ten performance clusters. However, we determined the number of injury leave claims identified for the Allegheny Area's Control Office in FY 2000 was insignificant. Therefore, we excluded the Allegheny Area's Control Office from the sample selection process used to determine potential audit locations. The first stratum consisted of the two performance clusters with the smallest number of injury leave claims. We took a census of these two clusters and reviewed all of their injury leave claims. The second stratum consisted of the other eight performance clusters; we randomly selected four out of the eight performance clusters for audit. Because of the larger number of injury leave claims in the four selected performance clusters, we randomly selected samples of employees who received injury leave benefits related to injury leave claims from within those clusters. The Cleveland Performance Cluster was randomly selected as one of the four second-stratum locations to be reviewed.

The sample size in any one of the performance clusters is not designed to provide a specific performance cluster dollar estimate with tight enough precision to be useful to a performance cluster. Consequently, we will not project audit results by individual performance clusters; instead, at this time we will only report actual unprojected audit results. After all statistically selected locations have been audited, we will perform a weighted projection of the overall injury leave audit results. We will relate the area-wide projection results in a consolidated report for the Allegheny Area.

### APPENDIX B. INJURY LEAVE CLAIMS WITH ERRORS

1	1	75.	
2	2	00	
3	5	15	
4	2	0.0	
5	2	0	
6	1	37	
7	1	5.0	3
8	4	0	171
9	4	15	42
1	4	0.0	99

Cleveland Performance Cluster Pay Adjustm

### Cleveland Performance Cluster Pay Adjustm

Injury Clai	Number	Cost @ \$75	Over payment
3	2	150.	
7	1	00	
3	4	1,05	
8	3	0.00	
3	1	225.	
9	1	00	
4	3	75.0	
0	3	0	
4	8	75.0	
1	1	0	
4	5	225.	
2	3	00	
4	1	225.	
3	5	00	
4	1	600.	
4	1	00	
4	3	75.0	
5	1	0	
4	4	375.	
6	4	00	
4	2	225.	
7	1	00	
4	2	75.0	
8	3	0	
4	2	375.	
9	1	00	
5	7	75.0	
0	1	0	
5	2	75.0	
1	4	0	
5	1	225.	
2	2	00	
5	2	75.0	
3	1	0	
5	6	300.	
<b>Totals</b>	<b>221</b>	<b>\$16,300.</b>	<b>\$5,500.</b>

0	1	0	00
1	2	15	
1	6	0.0	
1	2	0	
2	1	75.	
1	1	00	
3	1	75.	
1	2	00	
4	4	30	
1	2	0.0	
5	1	0	
1	1	30	
6	4	0.0	
1	1	0	
7	2	30	
1	4	0.0	
8	2	0	
1	3	75.	
9	4	00	
2	2	15	
0	7	0.0	
2	3	0	
1	3	45	
2	4	0.0	
2	8	0	
2	1	15	
3	1	0.0	
2		0	
4		75.	
2		00	
5		75.	
2		00	
6		75.	
2		00	
7		15	
2		0.0	
8		0	
2		30	
9		0.0	
3		0	
0		15	
		0.0	
3		0	

## APPENDIX C. MANAGEMENT'S COMMENTS

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August 21, 2001

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SUBJECT: Transmittal of Draft Report- Cleveland Performance Cluster  
Process for Administering Continuation of Pay Leave Benefits  
(Report Number HC-AR-01-DRAFT)

The draft report of the Cleveland Performance Cluster has been reviewed. It is requested that the audit team provide the Cleveland Performance Cluster with the specific injury claim numbers that required pay adjustments and those claims that had overpayments. Due to the length of time the audit required and the different interpretations of continuation of pay tracking offered by the audit team, we would like to verify the findings.

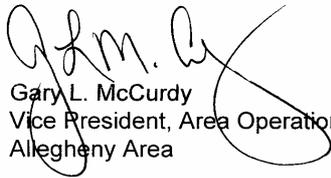
Based on the draft report findings, the recommendations provided to prevent the improper processing of continuation of pay leave benefits will be implemented as follows:

The Cleveland District Performance Cluster will reissue a district-wide policy requiring every supervisor to request authorization of continuation of pay hours from the Injury Compensation Control Office before any continuation of pay hours are input into the system. Each manager will receive detailed instructions regarding the proper completion of Form 3971, Request for Notification of Absence for all injured employees requesting continuation of pay. They will be required to submit the completed form to the appropriate finance department and send a copy to the Injury Compensation Control Office for retention in the employee's injury file.

The Injury Compensation Control Office has been directed to reconcile continuation of pay transactions on a weekly basis. Since the Cleveland Performance Cluster is now under the Time and Attendance Control System, this weekly reconciliation can be completed each Friday before a pay adjustment would be required. The Manager, Human Resources will ensure that the injury compensation staff will be provided with training in continuation of pay tracking and reconciliation of the Workers' Compensation Injury on Duty report.

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These recommendations will be initiated at the beginning of fiscal year 2002. The Cleveland Performance Cluster is grateful to the audit team for their many suggestions and aids that they provided to the Injury Compensation Office during the review. If you have any additional questions, please contact Sharon Lave at 216-443-4753.



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