



**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR**

Shad White
AUDITOR

August 31, 2018

Limited Internal Control and Compliance Review Management Report

Ms. Karen Wilson, Interim Executive Director
Mississippi State Board of Dental Examiners
600 East Amite Street, Suite 100
Jackson, MS 39201

Dear Ms. Wilson:

Enclosed for your review are the Limited Internal Control and Compliance Review findings for the Mississippi State Board of Dental Examiners (MSBDE) for the Fiscal Year 2017. In these findings, the Auditor's Office recommends the Mississippi State Board of Dental Examiners:

1. Strengthen Board oversight;
2. Strengthen controls to ensure compliance with state laws over travel;
3. Ensure compliance with state laws over board minutes;
4. Strengthen controls to ensure compliance with state law over contractual and commodity expenditures;
5. Strengthen controls to ensure compliance with state law over bank accounts and cash receipts;
6. Strengthen controls to ensure compliance with state law over recorded compensatory leave;
7. Strengthen controls to ensure compliance with MAAP manual over employee benefits; and
8. Strengthen controls to ensure compliance with guidelines set by the Mississippi State Employee Handbook.

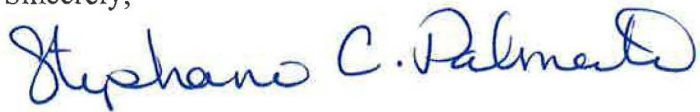
Please review the recommendations and submit a plan to implement them by September 12, 2018. The enclosed findings contain more information about our recommendations.

During future engagements, we may review the findings in this management report to ensure procedures have been initiated to address these findings.

This report is intended solely for the information and use of management, individuals charged with governance and Members of the Legislature and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

I hope you find our recommendations enable the MSBDE to carry out its mission more efficiently. I appreciate the cooperation and courtesy extended by the officials and employees of the Mississippi State Board of Dental Examiners. If you have any questions or need more information, please contact me.

Sincerely,



STEPHANIE C. PALMERTREE, CPA, CGMA
Director, Financial and Compliance Audit
Office of the State Auditor
Enclosures

The Office of the State Auditor has completed its Limited Internal Control and Compliance Review of the MSBDE for the fiscal year ended in June 30, 2017. The Office of the State Auditor's staff members participating in this engagement included Derrick Garner, CPA, Vincent Steiner, and Steve Wimberley, CPA.

Our procedures and tests cannot and do not provide absolute assurance that all state legal requirements have been met. Also, our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be weaknesses. In accordance with Section 7-7-211, Mississippi Code Annotated (1972), the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

In performing our review, we noted a certain matter involving internal control over financial reporting and instances of noncompliance with state laws that require the attention of management. These matters are noted under the heading **MATERIAL WEAKNESS, MATERIAL WEAKNESS AND NONCOMPLIANCE WITH STATE LAWS, INSTANCES OF NONCOMPLIANCE WITH STATE LAWS, and INSTANCES OF NONCOMPLIANCE WITH STATE LAWS AND OTHER CONTROL DEFICENCIES**. A control deficiency 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.

MATERIAL WEAKNESSES

Finding 1: Board Oversight Should Be Strengthened.

Executive Summary: The Mississippi State Board of Dental Examiners (MSBDE) was created and has the authority to make rules and regulations as are reasonable and necessary for the orderly regulation of the dentistry profession. The Board is tasked to set reasonable license fees; to make rules and regulations and to promote said regulations; to hire and retain staff as necessary to conduct business; and to hold investigations, hearings, etc. to provide disciplinary provisions in accordance with Sections 73-9-1 through 73-9-117 of *Mississippi Annotated Code (1972)*.

During our review, we noted a complete absence of Board oversight regarding the daily operations of MSBDE. The Executive Director was neither appropriately monitored nor did the Board take an active role in reviewing financial information, purchases, travel, etc.

Lack of appropriate oversight and appropriate "tone at the top" leadership can lead to fraud, waste, and abuse.

Recommendation: We recommend the Mississippi State Board of Dental Examiners provide more effective and appropriate oversight of the Executive Director of the Mississippi State Board of Dental Examiners. We recommend the implementation of new controls, policies, and procedures where necessary. We wish to place emphasis on the importance of appropriate "tone at the top" leadership.

Detailed Analysis: The Mississippi State Board of Dental Examiners is comprised of eight Board Members from across the state. The Board Members employ eight full-time staff members consisting of an Executive Director, Deputy Director, three Licensing Investigators, Staff Officer, Special Projects Officer, and an Administrative Assistant.

During our review of MSBDE, we noted that the Executive Director operates with complete autonomy and is not overseen by the Board Members. During conversations with the Board Members, audit staff inquired what role the Board played in the oversight of management. The Board replied that they had no active role or oversight of management. The testwork performed at the Board confirmed this lack of oversight due to the large number of exceptions and noncompliance discovered. Additional areas of noncompliance are detailed in the body of this report.

These actions and findings noted in this report indicate a lack of appropriate oversight and “tone at the top” leadership when considered in aggregate.

The Board Members of the Mississippi State Board of Dental Examiners should implement processes to better regulate and overs the Executive Director and employees of the Mississippi State Board of Dental Examiners.

Finding 2: Agency Should Strengthen Controls to Ensure Compliance with State Laws over Travel.

Executive Summary: Multiple instances were noted in which purchases made with travel cards for airfare and meeting registrations were purchased, approved, and recorded in MAGIC by the Executive Director without proper segregation of duties. In addition, there are many other non-compliance with state laws that was not followed to ensure MSBDE’s assets was properly expended. The lack of controls can lead to misappropriated assets, fraud, waste, and abuse.

Recommendation: We recommend the MSBDE strengthen controls over travel card purchases by requiring personnel to confirm purchases by submitting a signed receipt. The agency should segregate duties between purchases, receipt of goods, as well as the recording of travel card transactions. We also recommend the Mississippi State Board of Dental Examines (MSBDE) strengthen controls related to travel expenditures to ensure compliance with state laws.

Additionally, we recommend the agency create a listing of authorized users for all travel cards held by the agency with designated limits per user.

Detailed Analysis: Based on testwork performed over ten (10) travel card transactions and twenty (20) travel expenditures, we noted the following problems.

- Ten (10) instances totaling \$10,427.57 in which the Executive Director purchased, approved, as well as recorded the transaction in MAGIC. These instances consisted of airfare totaling \$3,507.57 as well as meeting registrations totaling \$6,920.00.
- Eight (8) instances in which prior written authorization through travel authorization form 13.20.20 was not obtained for travel out-of-state by personnel and board members. These instances consisted of travel expenses totaling \$9,129.57.
- One (1) instance in which a board member’s travel was extended beyond the period of the business purpose without required minimum of two (2) costs comparisons prior to the flight being booked. Travel was intended for an annual meeting of the American

Association of Dental Boards that meet on October 18th and 19th in Denver, Colorado. Board member's return flight occurred on October 23rd and cost an additional \$313.70 more than the average of other Board members' airfare.

- Eight (8) instances in which flights purchased without use of a contract travel agency were not compared to other flights to determine cost savings to the agency. The total cost of the flights was noted to be \$3,135.62.
- Twelve (12) instances in which the travel voucher for an individual was not properly signed by the individual. Per inquiry, the auditor noted the Executive Director utilized editing software to apply the individual's electronic signature to the voucher. The individuals did not confirm their consent to this procedure. The completed travel vouchers contained reimbursement requests of \$6,813.69.
- Twenty-one (21) instances were noted in which travel vouchers submitted by board members were paid by the agency significantly later than travel vouchers submitted to the Executive Director for the same travel dates and that all travel vouchers required approval from the Executive Director prior to payment. Board members' travel reimbursements were paid by agency within an average of 52 days while Executive Director's travel reimbursements were paid by agency within an average of twenty (20) days.
- The agency did not maintain a required listing of authorized users with limits per transaction for procurement cards held by agency.

The Internal Control – Integrated Framework published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) specifies that a satisfactory control environment is only effective when there are adequate control activities in place. Effective control activities require independent review of travel card purchases. Official approver should not be same staff that initiates and records travel card purchase. The lack of independent review of travel card purchases may result in program funds being dispersed for inappropriate expenditures.

Section 25-1-83 of the Mississippi Code Ann. (1972) requires prior written approval from the department head for employee attendance at any convention, association, or meeting in order for expenses to be reimbursed. Such reimbursed expenses must then be reported annually to the Legislature. The lack of appropriate approval for out-of-state travel can lead to fraud, waste, and abuse.

The Department of Finance and Administration's State Travel Policy Rules and Regulation Section 2.110 states "for all flights which are not booked through one of the contract travel agencies, the state agency must maintain in its files a cost comparison showing a minimum of two (2) fares. Also, the Department of Finance and Administration's State Travel Policy, Rules & Regulations Section 3.108 states "business travel and vacation may be combined when the state agency incurs no expenses beyond what would have incurred had there been no personal travel involved in the trip." Failure to conduct cost savings comparisons of flights not booked through a contract travel agency can result in excessive travel costs being incurred by the agency.

The Department of Finance and Administration's State Travel Policy Rules and Regulations Sec. 2.106 states "the travel voucher must be completed in ink and signed by the traveler. The signature is a certification by the traveler that reimbursement is being requested for actual expenses that are valid business expenses". In addition, Section 9 .1 C of the Mississippi State Personnel Board Policy and Procedures Manual states that falsification of travel vouchers is considered a "Group Three Offense" that may result in a written reprimand, suspension without pay for up to thirty working days, demotion or dismissal. Lack of appropriate signatures and approval of travel vouchers can lead to fraud, waste, and abuse.

Section 31-7-9, Miss. Code Ann. (1972) states that the Office of Purchasing, Travel, and Fleet Management at the Department of Finance and Administration (DFA) may adopt purchasing regulations governing the use of procurement cards. The State of Mississippi's Office of Purchasing, Travel and Fleet Management State Procurement Card guidelines section 1 requires entities to designate personnel to manage the program (recommending one Program Coordinator and one alternate as backup) and adopt limits and requirements in accordance with the information found throughout these guidelines.

INSTANCES OF NONCOMPLIANCE WITH STATE LAWS

Finding 3: Agency Should Ensure Board Meetings are Held and Recorded in Compliance with State Law.

Executive Summary: During the review of Board Minutes for the fiscal years under audit, auditors noted that all Board Minutes from FY 2017 were not properly signed and approved by the Chairman of the Board. Additionally, the Minutes of the Board Meeting were not properly recorded and posted in accordance with state law.

Recommendation: We recommend the MSBDE ensure that all Board Meetings are reviewed and approved by the Chairman of the Board and that all Minutes are properly recorded and posted in accordance with state law.

Detailed Analysis: During our review of Board minutes at MSBDE, we noted the following problems:

- Board minutes were not properly signed and approved by the Chairman of the Board.
- Board minutes were not properly recorded and posted within 30 days after recess or adjournment of Board meeting. Board meeting minutes were not properly released to the public until the Board finalized the Board minutes at the next quarterly held meeting.

Mississippi Annotated Code (1972) Section 25-4-11, states, "Minutes shall be kept of all meetings of a public body, whether in open or executive session, showing the members present and absent; the date, time and place of the meeting; an accurate recording of any final actions taken at such meeting; and a record, by individual member, of any votes taken; and any other information that the public body requests be included or reflected in the minutes. The minutes shall be recorded within a reasonable time not to exceed (30) days after recess or adjournment and shall be open to public inspection during regular business hours."

INSTANCES OF NONCOMPLIANCE WITH STATE LAWS AND OTHER CONTROL DEFICIENCIES

Finding 4: Agency Should Strengthen Controls to Ensure Compliance with State Law over Contractual and Commodity Expenditures.

Executive Summary: During our compliance review, the auditor noted payments were not made within 30 days after receipt of invoice and purchase order forms was originated after the goods or services were received. In addition, the auditor noted purchases made for computer and software related items for the agency were purchased using a personal credit card instead of through the warrant process. The auditor also noted instances in which the number of meals purchased for a board meeting exceeded the number of individuals in attendance. Auditor noted reimbursements submitted by staff were paid by the agency significantly later than reimbursements to the Executive Director. Lastly, the auditor noted a lack of proper segregation of duties over commodity expenditures.

Recommendation: We recommend the Mississippi State Board of Dental Examiners (MSBDE) strengthen controls related to contractual service and commodity expenditures to ensure compliance with state laws and regulations. Payments should be made timely and purchase orders should be issued and approved prior to the receipt of goods and services. In addition, purchases are made through the proper process to ensure all purchases are for business purposes of the agency.

Detailed Analysis: During our review of twenty-one (21) contractual services and twenty-one (21) commodity expenditures at MSBDE, we noted the following problems:

- Sixteen instances in which payments were not made within 30 days after receipt of the invoice. These instances were 30 days late on average.
- Seven instances in which purchase orders were not created prior to goods or services being received.
- Five instances in which purchases of computer and software related items for the agency were made using a personal credit card instead of through the warrant process. These purchases totaled \$1,058.08.
- Four instances in which the number of meals purchased for a board meeting exceeded the number of individuals in attendance of the meeting. Auditor noted the Board meets quarterly and that at each of the meetings during the 2017 fiscal year an average of 2 more meals than number of individuals in attendance were purchased.
- Ten instances in which expenditures submitted by other personnel for reimbursement for items purchased for MSBDE were paid significantly later than reimbursements submitted by the Executive Director. All expenditures for the agency require approval from the Executive Director prior to payment. Agency has elected to have personnel purchase commodity items personally and be reimbursed by agency funds rather than purchase the items through agency funds directly, such as through the warrant process or by procurement card. Reimbursements submitted by the Executive Director were paid

within an average of 13 days while other personnel reimbursements were paid within an average of 35 days.

- While reviewing internal controls, the auditor noted a lack of proper segregation of duties. The Executive Director initiates and approves all expenditures for the agency, receives goods and services upon delivery, records the transactions into MAGIC, and reconciles the bank statements.

Section 31-7-303(1), Miss. Code Ann. (1972) requires the requisition for payment of an invoice be filed with the State Fiscal Management Board (DFA) no later than 30 days after receipt of the invoice and receipt, inspection and approval of the goods or services. Failure to submit payment requests within 30 days of the receipt of the invoice and receipt, inspection and approval of goods and services could result in additional expenses being incurred by the agency through finance charges.

Section 7-7-23(1), Miss. Code Ann. (1972) states "Purchases of equipment, supplies, materials or services of whatever kind or nature for any department, officer, institution or other agency of the state, the cost of which is to be paid from funds in the State Treasury on State Fiscal Officer disbursement warrants, may be made only by written purchase orders duly signed by the official authorized so to do, on forms prescribed by the State Fiscal Officer. Failure to create and approve a purchase order prior to the date the goods and services are received impedes the ability of the agency and the Department of Finance and Administration to maintain budgetary control over the agency's expenditures.

Section 7-7-25, Miss. Code Ann. (1972) states, "Upon receipt of each purchase order filed with the State Fiscal Officer under the provisions of section 7-7-23, the State Fiscal Officer shall, upon approval of such purchase order, make due entry of the same on the record of encumbrances."

Additionally, the *Internal Control – Integrated Framework published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)* specifies that a satisfactory control environment is only effective when there are adequate control activities in place. Effective control activities require that duties be segregated in order to limit the same individual from purchasing, reconciling, and paying invoices. Good internal controls require the functions of processing, recording transactions, and maintaining custody of related assets to be segregated as much as possible to help prevent errors or fraud.

Finding 5: Agency Should Strengthen Controls to Ensure Compliance with State Laws over Bank Accounts and Cash Receipts.

Executive Summary: In order to ensure that State assets (i.e. cash) are effectively and efficiently managed, timely and adequate supervisions and control of those assets must be implemented. We found that deposits and adequate record keeping of cash receipts were not being performed timely. Lack of controls can lead to misappropriated assets, fraud, waste, and abuse.

Recommendation: We recommend the MSBDE implement controls, policies, and procedures over cash to ensure compliance with laws over their bank account and assets. Stringent record keeping should be implemented to ensure cash is not misappropriated or misplaced.

Detailed Analysis: During our review of internal controls over bank accounts and cash receipts at MSBDE, we noted the following problems:

- MSBDE does not maintain a Receipt Log documenting the details of when cash and checks are received.
- MSBDE made only 29 transfers to the Office of the State Treasurer during FY 2017. Transfers should be made within two business days of receipt.
- Cash receipts received for licenses and fees totaling \$839,017.82 for FY 2017 were held for an average period of one to three months with several receipts being held longer than 3 months prior to being deposited in agency's clearing account.

Section 7-9-21, Miss. Code Ann. (1972), requires agencies to transfer monies deposited in agency clearing bank accounts to the State Treasury within two (2) days and requires public funds to be deposited into the State Treasury by the end of the next business day following the day the funds are collected.

Additionally, the *Internal Control – Integrated Framework published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)* specifies that a satisfactory control environment is only effective when there are adequate control activities in place. Effective control activities require cash receipts to be adequately documented and deposited into the agency's bank account on the day of receipt to reduce the likelihood of loss or theft. Failure to deposit receipts daily could result in the loss of receipts and interest revenue by the state and increases the risk of theft and/or misplacement of funds and noncompliance with State law.

Finding 6: Agency Should Strengthen Controls to Ensure Compliance with State Law over Recorded Compensatory Leave.

Executive Summary: During our review of Personal, Medical, and Compensatory Leave at the MSBDE for fiscal year 2017, the auditor noted adequate source documentation could not be provided for authorization of compensatory time earned by employees; compensatory time earned by the Executive Director and Deputy Director appeared to have accumulated excessive compensatory leave during fiscal year; and employees working during an official state holiday were not being recorded properly as compensatory time earned.

Recommendation: We recommend that the Mississippi State Board of Dental Examiners document and review approval of compensatory time earned by employees to ensure compliance with State law.

Detailed Analysis: During our review of Personal, Medical, and Compensatory Leave at the Mississippi State Board of Dental Examiners (MSBDE) for fiscal year 2017, the auditor noted the following problems:

- Adequate source documentation could not be provided for authorization of compensatory time earned by employees. Employees of the agency were permitted to earn and use compensatory leave during the year. Inquires with the agency personnel concerning the

agency's policy governing compensatory leave revealed the agency had no formal policy in place over earning and using compensatory leave.

- Review of compensatory time earned by employees revealed the Executive Director and Deputy Director appeared to have accumulated excessive compensatory leave during fiscal year 2017 as compared to other MSBDE personnel. The Executive Director earned 405 hours of compensatory leave and the Deputy Director earned 212.50 hours of compensatory leave. A review of compensatory time earned by employees revealed that Executive Director took 332.50 hours of compensatory leave and the Deputy Director took 219.75 of compensatory leave during fiscal year 2017. The auditor noted that neither the Executive Director nor the Deputy Directed had recorded personal or sick leave during fiscal year 2017 or through the date of completion of testwork. Auditor also noted no evidence of independent review and approval of Executive Director's leave requests. Agency maintained monthly calendar sheets for employees requesting to take leave, where the employees wrote down intended leave to be taken. Every employee's calendar sheet for the month was then reviewed and approved by the Executive Director.
- Auditor noted that employee work during an official state holiday is not being recorded properly as compensatory time earned. Auditor reviewed emails between the Executive Director and the staff in which staff was required to work during a designated state holiday. The staff was given the option to take the holiday time another day, however, the period in which the time could be taken was restricted to only two months following the holiday. If staff choose not to take the holiday time during that period, they would forfeit that leave. Auditor noted the work of the personnel during that holiday was not recorded into the leave systems, which is circumventing leave reporting procedures.

Miss. Ann. Code (1972) Sections 25-3-93(4) and 25-3-95 states (in part) "Employees are encouraged to use personal leave. Personal leave may be used for vacations and personal business and shall be used for illnesses of the employee requiring absences of one (1) day or less."

The Mississippi State Personnel Board Policy and Procedures Manual section 7.5.1 states, "Regular attendance is a basic condition of employment with the State of Mississippi and shall be considered among the essential elements for all permanent position classifications. All employees must report to and leave work at the time designated by their employer. Anticipated absence from work is to be arranged with the employee's supervisor in advance, and unexpected absences are to be reported promptly to the employee's supervisor prior to the beginning of the employee's work period."

Section 9 .1 C of the Mississippi State Personnel Board Policy and Procedures Manual states, that falsification of leave records is considered a "Group Three Offense" that may result in a written reprimand, suspension without pay for up to thirty working days, demotion or dismissal.

Section Miss Code Ann 25-3-92(1) states, "When, in the opinion of the appointing authority, it is essential that a state employee work after normal working hours, the employee may receive credit for compensatory leave. Except as otherwise provided in Section 37-13-89, when, in the

opinion of the appointing authority, it is essential that a state employee work during an official state holiday, the employee shall receive credit for compensatory leave.”

Finding 7: Agency Should Strengthen Controls to Ensure Compliance with MAAP Manual over Employee Benefits.

Executive Summary: During the review of employee benefits at MSBDE the auditor noted instances in which life insurance premiums deducted per the SPAHRS payroll report did not agree to the life insurance premiums paid, instances in which coverage selected by the employee on the health and insurance authorization form did not agree to the coverage noted on health insurance billing, and an instance terminated employee that was not properly removed from the agency’s active participant list.

Recommendation: We recommend the Mississippi State Board of Dental Examiners complete the Insurance Reconciliation Control Report available in SPAHRS to ensure employees’ premiums deducted agree to insurance coverage benefits. Additionally, the agency should maintain proper records in personnel files for participation in the Mississippi State Health Insurance Plan.

Detailed Analysis: During review of personnel files and employee benefits of all seven active employees during 2017 fiscal year, the auditor noted the following problems:

- Two instances in which the life insurance premiums on the SPAHRS payroll report did not agree to the life insurance billing. Auditor noted that the life insurance premium amount deducted from each of the employees’ gross pay was the premium associated with \$100,000 worth of insurance coverage. However, the coverage amounts listed on the life insurance billing listing for each of the employees was only \$94,000 and \$99,000 worth of life insurance coverage.
- Three instances in which the coverage selected by the employee on the health and insurance authorization form did not agree to the health insurance billing. One employee was noted to have employee and child selected on the authorization form while only receiving employee only coverage. Two employees were noted to not have an authorization form on file with one employee receiving employee only coverage and the other declining coverage.
- One instance in which a terminated employee was not properly removed from the agency’s active participant list. Auditor reviewed Blue Cross Blue Shield (BCBS) insurance billing for June 2017 and noted that the statement listed an employee who was no longer with the agency. Auditor inquired and confirmed employment for the individual ended in June 2016. Auditor reviewed email communication between MSBDE and the Department of Finance and Administration (DFA) dated 8/15/2017 in which agency was aware of this oversight and confirmed with DFA that final payment for health benefits would have been from 2/29/2016 payroll for coverage through March. Since the employee was not removed from the active participant list through the BSBC portal, BCBS continued to bill for the premiums. The agency did not reconcile and correct this error until November 2017 which resulted in a past due amount of \$1,192.08 in premiums billed to the agency.

The DFA MAAPP Manual Section 15.10.10 states “the agency maintains documentation authorizing deductions from gross pay, including ...state health and life insurance.”

The DFA MAAPP Manual Sec. 15.20.11 states, “the amount of life benefits each insured is eligible to receive is twice the amount of the insured employee’s annual earnings rounded up to the next highest \$1,000. The administrator of the Plan will submit to the agency a listing of all personnel on the plan showing the health and life premium amounts due per employee.”

Finding 8: Agency Should Strengthen Controls to Ensure Compliance with Guidelines Set By the Mississippi State Employee Handbook.

Executive Summary: During our review, we noted emails from Executive Director to staff discussing arrangements for an Administrative Professionals Day event, occurring during normal working hours, which included plans of consuming alcoholic beverages during the event.

Recommendation: We recommend the Mississippi State Board of Dental Examiners follow guidelines set by the Mississippi State Employee Handbook.

Detailed Analysis: During our review, auditor noted emails from Executive Director to staff discussing arrangements for an Administrative Professionals Day event, occurring during normal working hours, which included plans of consuming alcoholic beverages during the event. The Mississippi State Board of Dental Examiners provided and paid for meals of employees in attendance of the Administrative Professionals Day Event. The event was noted to begin at one in the afternoon until three in the afternoon. MSBDE has posted office hours from eight in the morning to five in the afternoon per state law.

The Mississippi State Employee Handbook Sec. 9.1C lists the “use or possession of alcohol while on the job or on the employer’s premises or reporting to work under the influence of alcohol” as a Group Three offense on the Schedule of Offenses and Authorized Disciplinary Action, punishable by “written reprimand, and/or suspension without pay up to thirty (30) working days, demotion, or dismissal.”

End of Report