



U.S. Customs and  
Border Protection

SEP 18 2007

Mr. Scott J. Bloch  
Special Counsel  
Office of Special Counsel  
1730 M Street, Suite 300  
Washington, D.C. 20036-4505

RE: OSC File No. DI-07-0929

Dear Mr. Bloch:

The enclosed report is in response to your referral of the above matters regarding alleged improper approval of overtime work and improper use of Administratively Uncontrollable Overtime (AUO) by supervisors and staff at U.S. Customs and Border Protection (CBP). The Secretary referred this inquiry to the Department of Homeland Security, CBP, Internal Affairs (IA), and designated me as the official responsible for providing your office with the Department's report pursuant to 5 U.S.C. § 1213. The Department's findings are included in the attached report.

Please do not hesitate to contact me at (202) 344-1800 should you require further information regarding these matters.

Sincerely,

A handwritten signature in black ink, appearing to read "JAMES F. TOMSHECK".

James F. Tomsheck  
Assistant Commissioner  
Office of Internal Affairs

Enclosure

cc: Secretary  
Deputy Secretary  
Under Secretary for Management  
Commissioner, U.S. Customs and Border Protection

## 1. SUMMARY OF THE INFORMATION WHICH FORMED THE BASIS FOR THE INVESTIGATION

Supervisory Sector Enforcement Specialist (SSES), Kenneth E. Downey filed a whistleblower disclosure with the Office of Special Counsel (OSC) alleging that Department of Homeland Security (DHS), U.S. Customs and Border Protection (CBP) managers assigned to Office of Border Patrol (OBP), Blaine Sector, Blaine, WA, improperly approved premium overtime pay for employees. OSC determined there was a substantial likelihood that these overtime payments constituted a violation of law, rule or regulation, gross mismanagement, a gross waste of funds, and an abuse of authority.

On May 17, 2007, the OSC forwarded these allegations to DHS Secretary Michael Chertoff and subsequently the matter was forwarded to CBP, Office of Internal Affairs, for investigation. Field investigative work began on June 18, 2007, at the OBP, Blaine Sector.

The allegations contained in the OSC letter of May 17, 2007, can be summarized as follows:

- OBP managers improperly provided overtime pay to employees in violation of the CBP Payroll Systems Handbook and the Federal Employees Pay Act of 1945 (FEPA).
  - Specifically, employees improperly benefited from regularly approved FEPA overtime pay by claiming two hours nearly every work day for three years in violation of the CBP Payroll Systems Handbook, which states that such overtime must arise from specific situations and must not be incorporated as part of one's normal schedule. In addition, it was alleged that there were no established procedures in place to monitor the work actually performed in violation of the requirements for requesting, authorizing, and overseeing overtime pay under the CBP Payroll Systems Handbook.
- OBP managers allowed Supervisory Border Patrol Agent (SBPA) [REDACTED], who was detailed to a Supervisory Law Enforcement Communications Assistant (SLECA) position in November 2005, to claim Administratively Uncontrollable Overtime (AUO). The SLECA position, which was later reclassified as a Supervisory Sector Enforcement Specialist, was not an AUO eligible position. SBPA [REDACTED] was allowed to claim AUO, while detailed to the SLECA position, in violation of 5 C.F.R. 550.162 (c), which provides that an agency may continue to pay an employee AUO for a period of no more than ten (10) consecutive work days on temporary assignment to other duties in which conditions do not warrant the payment of AUO.

## 2. DESCRIPTION OF THE CONDUCT OF THE INVESTIGATION

An Investigative Field Officer from OIA and Human Resources Specialist from the Office of Human Resources (HRM) conducted investigative interviews and obtained relevant evidence at the OBP, Blaine Sector between June 18 and June 21, 2007. Additional telephonic interviews were conducted during the week of June 25, 2007. The following employees were interviewed, and with the exception of retired Chief Patrol Agent [REDACTED], all provided sworn statements:

- SSES [REDACTED], Blaine Sector
- Retired Chief Patrol Agent (CPA) [REDACTED]
- Acting Chief Patrol Agent (Acting CPA) [REDACTED], Blaine Sector
- Acting Deputy Chief Patrol Agent (Acting DCPA) [REDACTED], Blaine Sector
- Supervisory Border Patrol Agent (SBPA) [REDACTED], Blaine Sector
- Assistant Chief Patrol Agent (ACPA) [REDACTED], Blaine Sector
- Assistant Chief Patrol Agent (ACPA) [REDACTED], Blaine Sector
- Assistant Chief Patrol Agent (ACPA) [REDACTED], Blaine Sector
- Supervisory Mission Support Specialist (SMSS), [REDACTED], Blaine Sector
- Mission Support Specialist (MSS) [REDACTED], Blaine Sector
- Mission Support Specialist (MSS) [REDACTED], Blaine Sector

- Staff Assistant (SA) [REDACTED], Blaine Sector

Time and attendance files, time and attendance records from the CBP Overtime Scheduling System (COSS), building access records, and computer access records were reviewed. In addition, the CBP Payroll Handbook and the Code of Federal Regulations were consulted for guidance.

### 3. SUMMARY OF EVIDENCE OBTAINED FROM THE INVESTIGATION

The investigation determined that the following allegations made by SSES Downey had merit.

- Senior managers at the Blaine Sector allowed employees to benefit from improperly and regularly approved FEPA overtime.
- Senior managers at the Blaine Sector allowed SBPA [REDACTED] to earn AUO while detailed to a position that did not warrant AUO pay.

In addition, the investigation uncovered additional evidence suggesting that MSS [REDACTED] improperly claimed FEPA overtime for hours she did not work. These claims for overtime were subsequently approved by SMSS [REDACTED].

### 4. INVESTIGATIVE FINDINGS

#### Background

The Blaine Sector Border Patrol office is comprised of approximately 123 uniformed personnel, seven (7) support personnel, and eight (8) radio communications employees. From May 2001 through April 2007, former Chief Patrol Agent (CPA) [REDACTED] headed the Blaine Border Patrol Sector. Former CPA [REDACTED] retired effective April 28, 2007, and DCPA [REDACTED] was subsequently named as the acting CPA.

***A. There were no established procedures in place to monitor the work actually performed while earning overtime in violation of the requirements for requesting, authorizing, and overseeing overtime pay under the CBP Payroll System Handbook.***

5 C.F.R. § 550.111 provides that overtime hours consist of work performed by an employee that is officially ordered or approved and performed in excess of eight (8) hours in a day or forty (40) hours in an administrative workweek.

Chapter 7 of the CBP Payroll System Handbook, CIS HB 5300-09, published in June 1993, by the former U.S. Customs Service provides, "Supervisors are responsible for scheduling their employees overtime in the most efficient, economical, and equitable manner to accomplish the mission of the organization. Overtime work is to be authorized or ordered, in writing, in advance of its performance, except when compelling reasons make it impossible or impracticable to obtain prior approval. In such cases, performance of overtime work may be approved retroactively."

The CBP Payroll System Handbook further provides, "Supervisors or their designees are required to prepare a Request, Authorization, and Report of Overtime and Holiday Pay, Act of 1945 (CF-4815) form for all overtime, compensatory time and holiday work. The CF-4815's are to be used to request, authorize and record overtime, compensatory time and holiday pay and to monitor work actually accomplished during this time." The section entitled, "Requirements for Completing the CF-4815 (Request, Authorization and Report for Overtime and Holiday Pay Act of 1945) and Instructions for Its Use" provides in relevant part, "...in the section (of the form) entitled "Nature of Duties and Justification for Overtime" the requestor must justify the overtime and, as much as possible, quantify the work expected to be performed during the overtime.....Procedures must be established locally to monitor the work actually

performed and compare the results against the estimate. Appropriate action should be initiated in cases in which abuse of overtime is noted.<sup>1</sup>

The investigation revealed that Blaine Sector Border Patrol employees were not aware of the existence of the CF-4815, or the requirement for its use. However, on limited occasion, they did utilize a locally created form entitled, "Overtime / Comp Time Request Worksheet." This form was not consistently utilized nor was it consistently signed by an authorizing official for approval.

When reviewing the Overtime / Comp Time Request Worksheets found in SMSS [REDACTED] and MSS [REDACTED] time and attendance folders, the justification for overtime noted in the block entitled, "Reason for overtime" would routinely state "maintain day to day operations," "backlog," or "CBP Transition/ Backlog." SMSS [REDACTED] and MSS [REDACTED] did not consistently utilize the worksheet to request overtime.

The investigation revealed severe weaknesses in the Blaine Sector Border Patrol's controls over the requesting, approving, and monitoring FEPA overtime. This can be attributed to the fact that retired CPA [REDACTED] gave SMSS [REDACTED] and her staff a "verbal authorization" to work whatever overtime was necessary to accomplish the work of the Mission Support Office. This verbal authorization was given in violation of CBP Policy, which requires that overtime be authorized or ordered in writing.

SMSS [REDACTED] acknowledged the Mission Support staff did not have a paper process in place to request authorization to work overtime based upon retired CPA [REDACTED] "verbal authorization." SMSS [REDACTED] attested to the fact that all of the Assistant Chief Patrol Agents and the Deputy Chief Patrol Agent were aware of retired CPA [REDACTED] "authorization." In addition, SMSS [REDACTED] acknowledged there were no procedures in place to monitor the work actually performed while working overtime.

ACPA [REDACTED], the current supervisor of the Mission Support Staff, ACPA [REDACTED] and Acting DCPA [REDACTED], each of whom previously supervised the Mission Support Staff, confirmed that former CPA [REDACTED] gave the Mission Support staff blanket authorization to work overtime and each supervisor was prohibited from questioning SMSS [REDACTED] and her staff's overtime. Acting CPA [REDACTED] also attested to the fact that former CPA [REDACTED] placed limits on each supervisor's ability to actually supervise the Mission Support Staff. Retired CPA [REDACTED] told Acting Chief [REDACTED] and the other members of the senior management staff that SMSS [REDACTED] was to be treated as if she were an Assistant Chief Patrol Agent and that she could "run her own shop." On more than one occasion, when Acting CPA [REDACTED] would question former CPA [REDACTED] about SMSS [REDACTED], former CPA [REDACTED] told him to "leave it alone."

Chief [REDACTED] denied giving anyone a verbal authorization to work overtime. He stated that it was "understood" that if the Mission Support staff needed to work overtime to accomplish the mission, they could.

CBP uses the CBP Overtime Scheduling System (COSS) to process its payroll. COSS came online in 1998; five years after the CBP Payroll System Handbook was issued. Procedurally, employees or timekeepers input employee payroll information, including overtime and compensatory time, into COSS. After certification by an employee's supervisor, the payroll information is submitted to the U.S. Department of Agriculture (USDA) payroll office for processing. The CBP Payroll System Handbook has not been updated since COSS' inception.

The Blaine Border Patrol Sector employees were and continue to be responsible for inputting their actual hours worked and the transaction code for overtime or compensatory time into COSS. They were not required to annotate COSS records with information regarding what type of work was performed while earning overtime or compensatory time.

Based upon the witness testimony and the documentary evidence, the investigation revealed that the Blaine Border Patrol Sector did not utilize the CF-4815 or COSS to document requests for overtime.

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<sup>1</sup> In July 2006, the CF-4815 Form was updated to reflect the Department of Homeland Security, U.S. Customs and Border Protection.

Although the Blaine Border Patrol Sector possessed a local form to request, authorize, and approve overtime, it was rarely used. On the occasions when the local form was actually used, there were no signatures on the form to evidence that the overtime was actually approved in writing. Mission Support employees were not required to "request" overtime, but rather were given a blanket authorization to work overtime as they saw fit. Assistant Chief Patrol Agents who supervised the Mission Support Staff were prohibited by retired Chief Henley from questioning the Mission Support staff's overtime.

During the inquiry no evidence was found to suggest there were any established procedures in place to monitor the work actually performed while earning overtime and compare it against the estimate, as required by the CBP Payroll System Handbook.

***B. OBP managers improperly provided overtime pay to employees in violation of the CBP Payroll System Handbook and FEPA.***

The FEPA provides that overtime hours consist of work performed by an employee that is officially ordered or approved and performed in excess of eight (8) hours in a day or forty (40) hours in an administrative workweek.

The whistleblower disclosure filed by SSES Downey alleged that Mission Support employees were improperly being paid FEPA overtime. He based this disclosure, in part, on the fact that Chapter 7 of the CBP Payroll System Handbook provides:

"Overtime work shall be ordered in those instances where it is clearly in the best interests of the Government, and is required to meet a temporary need to complete a particular assignment. It should not become a regularly established condition."

SSES Downey noted that SMSS [REDACTED] claimed approximately two hours of overtime nearly every work day, in violation of CBP policy, and he believed that others in the Mission Support Office may have also abused overtime.

The Mission Support Staff at the Blaine Border Patrol Sector is comprised of five employees. SMSS [REDACTED] is the supervisor and she is responsible for supervising MSS [REDACTED], MSS [REDACTED], SA [REDACTED] and SA [REDACTED].<sup>2</sup> The investigation focused on the Mission Support staff's accrual of overtime and compensatory time from October 2003- May 31, 2007.

A review of the time and attendance records for MSS [REDACTED] indicated that from October 1, 2003, through May 31, 2007, MSS [REDACTED] earned 35 hours of overtime and 17 hours of compensatory time. During this same time period, SA [REDACTED] earned 9 hours of overtime and 109 hours of compensatory time. Based upon these figures, it was clear that MSS [REDACTED] and SA [REDACTED] did not earn overtime and /or compensatory time as routinely and consistently as SMSS [REDACTED] and MSS [REDACTED]. As such, MSS [REDACTED] and SA [REDACTED] overtime / compensatory time, on its face, appeared to have been assigned to meet a specific temporary need and was not a regularly established condition.

A review of SMSS [REDACTED] overtime and compensatory time, by Fiscal Year (FY), from October 1, 2003- May 31, 2007, reflected the following<sup>3</sup>:

- FY 2004 (October 1, 2003-September 30, 2004) SMSS [REDACTED] earned 246 hours of overtime and 114 hours of compensatory time totaling \$9,148.02 and \$2,880.76, respectively.
- FY 2005 (October 1, 2004-September 30, 2005) SMSS [REDACTED] earned 393 hours of overtime and 21 hours of compensatory time totaling \$14, 484.11 and \$539.37, respectively.

<sup>2</sup> SA [REDACTED] began working at the Blaine Sector on May 13, 2007, and as such, her time and attendance records were not reviewed for this investigation.

<sup>3</sup> Employees are given the option of earning overtime or compensatory time when working hours in excess of their administrative work week.

- FY 2006 (October 1, 2005-September 30, 2006) SMSS [REDACTED] earned 444 hours of overtime and 55 hours of compensatory time totaling \$16,544.59 and \$1,745.64, respectively.
- FY 2007 (October 1, 2006 –May 31, 2007) SMSS [REDACTED] earned 317 hours and 14 hours of compensatory time totaling \$11,601.77 and \$432.68, respectively.

SMSS [REDACTED] overtime / compensatory time earnings further revealed that while her overtime hours varied each pay period, (from a low of 6 hours in one pay period to a high of 42 hours of overtime in one pay period), she consistently earned on average 10-20 hours of overtime / compensatory time per pay period.

A review of MSS [REDACTED] overtime and compensatory time from October 1, 2003- May 31, 2007, reflected the following:

- FY 2004 (October 1, 2003-September 30, 2004) MSS [REDACTED] earned 192 hours of overtime and 5 hours of compensatory time totaling \$ 5,680.82 and \$136.94 respectively.
- FY 2005 (October 1, 2004-September 30, 2005) MSS [REDACTED] earned 151 hours of overtime totaling \$ 4,381.18. She did not earn any compensatory time.
- FY 2006 (October 1, 2005-September 30, 2006) MSS [REDACTED] earned 203 hours of overtime and 16 hours of compensatory time totaling \$7,414.65 and \$349.86, respectively.
- FY 2007 (October 1, 2006 –May 31, 2007) MSS [REDACTED] earned 107 hours of overtime totaling \$ 4998.12. She did not earn any compensatory time during FY 2007.

MSS [REDACTED] overtime and compensatory time further reveals she consistently earned overtime and/or compensatory time almost every pay period, although to a lesser degree than SMSS [REDACTED].

A review of building access records and computer access records was conducted to help determine whether SMSS [REDACTED] and MSS [REDACTED] were, in fact, in the office during the hours they claimed to have worked overtime and / or compensatory time. <sup>4</sup> A review of these access records, in conjunction with SMSS [REDACTED] and MSS [REDACTED] time and attendance records, established that SMSS [REDACTED] was physically present in the office during the times she claimed to have worked overtime.

MSS [REDACTED], on the other hand, was not always in the office when she claimed to have been working overtime and it appears that she improperly made claims for overtime she did not actually work. During the investigative interview, MSS [REDACTED] fumbled for excuses to justify why the times she physically entered the office and logged onto the computer did not match the times she claimed to be working overtime. In the end, MSS [REDACTED] claimed to have made an "error" in recording her time. Accordingly, a separate investigative report will be prepared documenting MSS [REDACTED] improper claims for overtime and SMSS [REDACTED] approval of same.

Based upon the documentary evidence and witness testimony, it is evident that OBP managers, specifically retired CPA [REDACTED], allowed employees to be improperly paid overtime. It was retired CPA [REDACTED] blanket authorization to work overtime, coupled with the fact that he prohibited the ACPAs from questioning the Mission Support Staff's overtime, which led to this abuse.

<sup>4</sup> In January 2007, computers in Blaine Sector were upgraded to a new operating system. Therefore computer support personnel were only able to retrieve computer access records from the date the new operating system was installed to the present.

**C. OBP managers improperly provided Administratively Uncontrollable Overtime (AUO) to SBPA [REDACTED], who was detailed to a Supervisory Sector Enforcement Specialist position from November 2005-present in violation of 5 C.F.R. § 550.153 and 5 C.F.R. §550.162(c).**

### **Background**

SSES Downey testified that on October 31, 2005, he was detailed from his position as the supervisor of the Radio Communication Center to the Lynden Border Patrol Station. ACPA [REDACTED] advised SSES Downey that the reason he was being sent to Lynden Station was because he failed to perform his supervisory duties and was therefore relieved of his duties indefinitely.

SBPA [REDACTED] subsequently took over SSES Downey's duties as the supervisor of the Radio Communications Center. At the time, SSES Downey's position was classified as a Supervisory Law Enforcement Specialist (SLECA) and it was not an AUO eligible position. SBPA [REDACTED] reported for duty as the supervisor of the Radio Communications Center and since that time has continued to earn AUO as a Supervisory Border Patrol Agent.

### **The Regulations**

5 C.F.R. § 550.151 authorizes agencies to pay AUO annually to an employee in a position in which the hours of duty cannot be controlled administratively and which requires substantial amounts of irregular or occasional overtime work, with the employees generally being responsible for recognizing, without supervision, circumstances which require the employee to remain on duty. 5 C.F.R. § 550.153(a) provides that in order for AUO to be paid, the position must be one in which the hours of duty cannot be controlled administratively. In order to satisfactorily discharge the duties of such a position, the employee is required to perform substantial amounts of irregular or occasional overtime work.

5 C.F.R. § 550.153(b) states that a substantial amount of irregular or occasional overtime work means overtime work that is worked an average of at least three hours per week. The irregular or occasional overtime work is a continual requirement, averaging more than once a week. In accordance with these regulations, Supervisory Border Patrol Agents have been deemed eligible to earn AUO.

A Supervisory Border Patrol Agent's eligibility to earn AUO is not unconditional. 5 C.F.R. § 162(c) provides that an agency may continue to pay an employee AUO for a period of not more than ten (10) consecutive work days while on temporary assignment to other duties in which conditions do not warrant payment of premium pay on an annual basis. Conversely, when an employee is no longer entitled to AUO on an annual basis, he is entitled to be paid for overtime, night, holiday, and Sunday work.

### **SBPA [REDACTED] Duties while assigned to the Radio Communications Center**

SBPA [REDACTED] was notified about his indefinite assignment to the Communications Center during a meeting with ACPA [REDACTED], Bellingham Station Patrol Agent in Charge (PAIC) [REDACTED], and Field Operations Supervisor (FOS) [REDACTED] in November 2005. SBPA [REDACTED] was not sure who detailed him to the Radio Communications Center but assumed it was ACPA [REDACTED].

A personnel action was not processed to document the assignment. SBPA [REDACTED] noted that approximately thirty days prior to the date of his interview for this investigation, PAIC [REDACTED] prepared a memo officially "detailing" him to the Communications Center so they could fill his supervisory position in Bellingham with that of an "acting supervisor." According to records obtained from the Border Patrol Enforcement Tracking System (BPETS), SBPA [REDACTED] was "detailed" to a SLECA position from November 13, 2005 through July 22, 2006. From July 23, 2006, BPETS showed that SBPA [REDACTED] was detailed to a SBPA position in Blaine through October 27, 2007.

SBPA [REDACTED] maintained that he had been acting in a dual role as the supervisor of the Radio Communications Center and by performing some of his duties as an SBPA in Bellingham. SBPA [REDACTED] claimed to spend 30-40% of his time performing SBPA duties, 90% of which is administrative in nature.

For example, SBPA [REDACTED] certified time and attendance, obtained systems access for agents, and reviewed / signed A-files after an alien has been processed. SBPA [REDACTED] believed that his "continuation of SBPA duties" constituted a proper use of AUO.

While detailed to the Radio Communications Center, SBPA [REDACTED] continued to receive AUO annually, at a rate of 25% of his salary. Based upon SBPA [REDACTED] understanding of AUO, he believed his receipt of the AUO was proper and within guidelines.

SBPA [REDACTED] routinely worked two additional hours at the end of his shift each day. At times, he responded to telephone calls at home, which he counted towards his AUO. These calls included employee requests for leave, calls from employees making complaints, calls from agents asking him to sign A-files, and calls from Radio Communications Center personnel requesting permission to contact Canadian law enforcement about an armed subject approaching the border.

Based upon the assessment provided by HRM, SBPA [REDACTED] regular and consistent overtime records were an indicator that his overtime was administratively controllable.

5 C.F.R. § 162(c) provides that an agency may continue to pay an employee AUO for a period of not more than ten (10) consecutive work days on temporary assignment to other duties in which conditions do not warrant payment of premium pay on an annual basis. Senior management at the Blaine Sector Border Patrol allowed SBPA [REDACTED] to earn AUO for over twenty months, since being detailed to the Radio Communications Center. While SBPA [REDACTED] did work additional hours each work day, these hours would have been more appropriately compensated as FEPA overtime.

## 5. DESCRIPTION OF ACTION TAKEN OR PLANNED

### A. ACTION TAKEN

On May 29, 2007, Acting CPA [REDACTED] issued a memorandum to all Blaine Sector Staff, Subject: Administrative Guidance. The memorandum reinforced the chain of command for the Mission Support Staff (referred to as the Administrative personnel staff).

On June 18, 2007, Acting CPA [REDACTED] issued a memorandum for Sector Staff Officers, Subject: Management of Administrative Section. This memorandum advised Sector staff that supervision of the Mission Support office (referred to as the Admin. Section) was the responsibility of the Chief and was delegated to the Assistant Chief Patrol Agent assigned to oversee Administration. All requests for overtime are to be submitted on the local "in-house" form. The Chief, Deputy Chief, or the ACPA for Administration must approve all requests for overtime and/or compensatory time in advance. Administrative personnel must identify the work to be accomplished during the requested time. Time and attendance sheets for the Mission Support Staff must be approved by the ACPA for Administration or his designee.

On June 20, 2007, ACPA [REDACTED] notified SBPA [REDACTED] that effective July 8, 2007, he was to return to his full time duties as a Supervisory Border Patrol Agent, Bellingham Station.

On June 25, 2007, ACPA [REDACTED] notified SSES Downey that he was to resume his duties as the Radio Communications Center supervisor.

On August 15, 2007, Commissioner W. Ralph Basham and Chief David V. Aguilar announced that Chief Patrol Agent John C. Bates was selected as the new Chief Patrol Agent for the Blaine Border Patrol Sector.

Separate investigative reports were generated on MSS [REDACTED] to document her improper requests for overtime and on SMSS [REDACTED] to document her improper approval of same. In accordance with

standard procedures, the investigative reports were sent to CBP's Office of Human Resources Management on August 16, 2007, for review and consideration of possible corrective action.

On August 10, 2007, reports regarding the overtime payments made to MSS [REDACTED] and SBPA [REDACTED] overtime compensation were forwarded to the Headquarters Office of Internal Affairs for transmittal to the Office of Finance and the Office of Human Resources Management for appropriate action.

On September 13, 2007, CBP's Disciplinary Review Board met and proposed removal for MSS [REDACTED] and SMSS [REDACTED].

#### **B. ACTION PLANNED**

Provide training to SBPAs and Border Patrol Agents on the use and documenting of AUO. This will be accomplished through the development of web based AUO training for all AUO covered employees with a requirement for annual certification.

Former CPA [REDACTED] retired on April 28, 2007. Because the allegations substantiated against him are administrative in nature, he is not subject to agency sanctions.