



TIME AND ATTENDANCE ABUSE AT BAISLEY PARK DEPOT

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I. EXECUTIVE SUMMARY

The Office of the MTA Inspector General (OIG) substantiated an allegation received from a complainant that a New York City Transit (NYC Transit) Surface Transit Dispatcher I (the Dispatcher) assigned to the Unified Timekeeping System (UTS) Unit (the UTS Unit) at Baisley Park Depot (Baisley Park) committed time and attendance abuse. After conducting surveillance, reviewing the Dispatcher's Kronos timekeeping records and UTS records, the Kronos timekeeping records for other dispatchers at Baisley Park, and interviewing several employees, the OIG found that:

- (1) On five occasions between March and June 2023, the Dispatcher left Baisley Park several hours before the end of his scheduled shift without authorization and he intentionally failed to swipe out in the Kronos timekeeping system;
- (2) The Dispatcher apparently changed his shift by an hour, on three of those five dates, without the change being properly documented in his pay records;
- (3) The Dispatcher falsified sign-in/out sheets on at least four dates;
- (4) The Dispatcher accrued pay and leave, including overtime, for hours he did not work;
- (5) In addition to the Dispatcher, other dispatchers in the UTS Unit repeatedly failed to swipe out of the Kronos timekeeping system between January and September 2023;
- (6) When questioned about his impermissible absences during his shift and his repeated failures to swipe out, the Dispatcher did not fully and honestly answer the OIG's questions, and thus OIG found that he did not cooperate with the OIG; and
- (7) The Dispatcher's supervisor, the Director of the UTS Unit (the Director), did not adequately review the timekeeping records for the UTS Unit and was unaware that the Dispatcher had departed early.

OIG recommends that NYC Transit take whatever action it deems appropriate with respect to the Dispatcher and the Director. OIG also recommends that NYC Transit consider recouping any unearned payments and leave time from the Dispatcher related to the five occasions he left early, as well as for other discrepancies between his Kronos records and his UTS records. Finally, OIG recommends that NYC Transit implement better oversight controls to ensure accurate timekeeping and review the Kronos timekeeping and UTS records for the

other dispatchers in the UTS Unit to identify any possible time and pay discrepancies. As set forth, in part, in a May 2024 letter from the then-President of NYC Transit and as detailed at the end of this Report, the MTA agreed with all of OIG’s recommendations, implemented certain measures and controls, and took steps to recoup unearned compensation from the Dispatcher.

I. BACKGROUND

NYC Transit hired the Dispatcher in February 1996 as a Bus Operator. In 2005, he was promoted to his current position as Dispatcher I. As a dispatcher in the UTS Unit, he answers phone calls to the UTS support desk from MTA employees in all the bus depots within the five New York City boroughs with questions concerning the payroll and timekeeping system. He is assigned to Baisley Park in Queens. The Dispatcher’s regular shift is 2:00 p.m. to 11:00 p.m., Monday through Friday. His regular days off are on Saturday and Sunday, although OIG found that there were many days between January and August 2023 on which his shift hours were adjusted.

The MTA Bus Company hired the Director in June 1997 as a Bus Operator. In 2014, he became a Superintendent in the UTS Unit and was promoted to his current position as Director in January 2023. As a Director in the UTS Unit, he directs and manages all user-related activities for the ongoing development, maintenance, and enhancements to UTS and other systems projects for the Department of Buses. He manages the staff and activities for the support desk that directly oversees and ensures the integrity of the timekeeping and payroll systems. The Director is also responsible for performing system tests and training. The Director works a 9:00 a.m. to 5:00 p.m. shift, Monday through Friday, at 2 Broadway in Manhattan, with regular days off on Saturday and Sunday.

II. INVESTIGATION

A. Observations

OIG identified the personal vehicle driven by the Dispatcher through physical surveillance and observed that it was regularly parked in the same location during his shifts. On five separate occasions – specifically on March 13, April 8, April 12, May 2, and June 2, 2023 (the dates at issue) – OIG investigators reviewed surveillance video which showed the Dispatcher leaving Baisley Park before the end of his shift for a total of 10.5 hours. On the dates at issue, the Dispatcher walked past the Kronos timekeeping clock without swiping out and then left Baisley Park in his personal vehicle. On the dates at issue, OIG investigators did not observe the Dispatcher return to the work location after leaving the facility.

B. Record Review and Analysis

OIG reviewed the Dispatcher's Kronos timecard and UTS records from January 1, 2023, to August 31, 2023, along with other records used to record attendance and changes in work schedules and discovered several discrepancies.

First, the records show that the Dispatcher was paid for working full shifts on the dates at issue. The Dispatcher's regular nine-hour shift automatically includes one hour of overtime daily, paid at time and a half. The Dispatcher's UTS records show that he was compensated for his full nine-hour shift either in monetary pay or accrued time, referred to as "Overtime Offset (OTO)," when he worked an overtime shift. There were no deductions noted in the UTS records for any leave time used. OIG also reviewed a book that is kept at Baisley Park where the dispatchers document changes to their regular schedule and their intended leave for a full or partial day. The book contained no notations showing that the Dispatcher used any leave time on the dates at issue. The only notation regarding the Dispatcher on any of the dates at issue was that he planned to work an overtime shift on April 8, 2023.

Second, OIG also determined that the Dispatcher appeared to have changed his assigned shift on three of the dates at issue – March 13, April 2, and May 2, 2023. However, the shift change was not properly documented and reflected in the Dispatcher's pay records. According to UTS records, the Dispatcher's regular shift is from 2:00 p.m. to 11:00 p.m. The Dispatcher often clocked in earlier than 2:00 p.m., and he told OIG staff that he had requested to change his shift during the three months prior to his September 2023 interview with OIG. It appears, however, that the Dispatcher's shift changes were not properly approved. OIG learned that changes to the Dispatcher's shift hours were permitted by management based on either the needs of the UTS Unit or at the Dispatcher's request upon approval by management. The change in the shift would then be reflected in the UTS employee work-absence report. The UTS work-absence report showed no change to the Dispatcher's regular shift on three of the dates at issue.

The details reflected in the records for the dates at issue are summarized below:

Date	Kronos Swipe In	Dispatcher's Apparent Shift ¹	Time Observed Leaving Facility via video	Unaccounted Time Away ²
Monday, March 13, 2023	12:55 p.m.	1:00 p.m. to 10:00 p.m.	7:50 p.m.	2:10
Saturday, April 8, 2023	4:52 a.m.	5:00 a.m. to 2:00 p.m.	12:12 p.m.	1:48
Wednesday, April 12, 2023	12:41 p.m.	1:00 p.m. to 10:00 p.m.	6:04 p.m.	3:56 ³
Tuesday, May 2, 2023	12:59 p.m.	1:00 p.m. to 10:00 p.m.	8:05 p.m.	:55 ⁴
Friday, June 2, 2023	11:31 a.m.	12:00 p.m. to 9:00 p.m.	7:10 p.m.	1:50

Third, because the Dispatcher's UTS records were not adjusted to reflect his shift "change," he improperly received additional compensation to which he was not entitled. The Dispatcher earns additional compensation, paid as a night differential, for any hours worked after 6:00 p.m., Monday through Friday, and all weekend hours on Saturday and Sunday through 5:59 a.m. on Monday. The Dispatcher's regular shift of 2:00 p.m. to 11:00 p.m., Monday through Friday, would normally include five hours of night differential pay. OIG's examination of the Dispatcher's UTS records shows that the Dispatcher still received five hours of night differential pay even if his schedule was "adjusted" and he worked less than five-night differential hours. For example, on March 13, April 12, and May 2, 2023, the Dispatcher worked a shift of 1:00 p.m. to 10:00 p.m. instead of 2:00 p.m. to 11:00 p.m. Although the shift worked should have included only four hours of night differential pay, the Dispatcher still received five hours of night differential pay. Had the Director, the Dispatcher's supervisor, conducted a review of the Dispatcher's Kronos swipe data and his UTS time records, the Director would have determined that the Dispatcher did not work his regular schedule. The Director's failure to conduct a review

¹ For purposes of this chart, the OIG determined the "Dispatcher's shift" on March 13, April 12, and May 2, 2023, based on his start time in Kronos and his compensation for a nine-hour shift on those dates in UTS. OIG determined the "Dispatcher's shift" on June 2, 2023, based on his UTS employee work-absence report detailing that the Dispatcher reported for work at 12:00 p.m. and his shift ended at 9:00 p.m. Since the UTS record noted the Dispatcher's correct hours on June 2, the Dispatcher received the correct amount of night differential pay as opposed to other dates.

² OIG determined the Dispatcher's "unaccounted time away" based on the difference between the time that he was observed leaving the facility and the time remaining until the end of his shift.

³ In the initial version of this report sent to the MTA, this entry incorrectly stated that the Dispatcher's unaccounted time away was 3:54.

⁴ Video surveillance review was terminated at 9:00 p.m. on May 2, 2023, and did not resume before the end of his shift at 10:00 p.m. The Dispatcher was not observed to have returned to the facility as of 9:00 p.m. Thus, OIG calculated his "unaccounted time away" on May 2, 2023, based on the time that he was away from 8:05 p.m. to 9:00 pm.

resulted in the Dispatcher receiving additional pay to which he was not entitled on those three dates. In its review, OIG found many other inconsistencies between the Dispatcher's Kronos swipe records and his UTS records. This suggests that the Dispatcher may have changed his shift on other occasions, but his pay was not changed accordingly.

Fourth, the Dispatcher falsified sign-in/out sheets on four of the five dates at issue. OIG reviewed the sign-in/out sheets for all five dates at issue. The sheets are entitled, "Unified Time System, Supervisor's Daily Assignment/Diary Sheet." On March 13, April 12, and May 2, 2023, the Dispatcher signed the sheets and wrote that his time on was "2P" (seemingly indicating 2:00 p.m.) and time off was "11P" (seemingly indicating 11:00 p.m., although investigators observed him leaving earlier on each of those days). On April 8, 2023, the Dispatcher failed to sign the sheet or provide a time when he started and ended his shift. On June 2, 2023, the Dispatcher signed the sheet and wrote that his time on was "12P" (seemingly indicating 12:00 p.m.) and time off was "9P" (seemingly indicating 9:00 p.m., although investigators observed him leaving at 7:10 p.m. that day).

Finally, the Dispatcher's Kronos records between January 1, 2023, and August 31, 2023, show that on 21 occasions (which includes the five dates at issue), he failed to swipe out at the end of his shift as required. Based on the Dispatcher's interview, OIG expanded its Kronos review to include the remaining five other dispatchers in the UTS Unit between January 1, 2023, and September 22, 2023. OIG's review showed a pattern of each of the other dispatchers also failing to swipe out at the end of their shifts. While the number of occurrences for one of the other dispatchers was only four occasions, the other four dispatchers failed to swipe on 8, 13, 14, and 16 occasions, respectively.

C. Interviews

The UTS Unit was comprised of the Senior Director, the Director, six dispatchers and two superintendents. OIG interviewed the Dispatcher, the Director, and the Senior Director. The Director stated that he supervises the six dispatchers and two superintendents, while the Senior Director denied having any direct daily contact with the dispatchers. According to the Director, the UTS Unit operates seven days a week. There are two shifts for dispatchers in the UTS Unit: Monday through Friday at either 5:00 a.m. to 2:00 p.m. or 2:00 p.m. to 11:00 p.m. On Saturday, the dispatchers are scheduled from 5:00 a.m. to 8:00 p.m. On Sunday, the schedule is 5:00 a.m. to 4:00 p.m. There are usually at least two dispatchers for each shift. The Senior Director stated that when the UTS Unit began in 2004, there was an agreement between UTS management and the unions that each shift would have a built-in one hour of overtime daily. The extra hour was added as a recruitment incentive.

Both the Senior Director and the Director told OIG that they and the two superintendents work at 2 Broadway while the six dispatchers within the UTS Unit work at Baisley Park. The Director agreed with OIG that not having management present at Baisley Park to supervise the dispatchers was problematic. The Senior Director said that since 2022, the UTS Unit has been struggling with issues of inadequate staffing. According to the Senior Director, because of the anticipated loss of many highly skilled and experienced staff within the UTS Unit who worked at 2 Broadway, he and other members of upper management decided to assign the Director and superintendents to work from 2 Broadway to absorb the institutional knowledge from the staff that was going to be leaving the UTS Unit. To justify this decision, the Senior Director repeatedly stressed that the continued collaboration of the “experienced minds” was key to the success of the UTS Unit. When questioned why the dispatchers could not also work at 2 Broadway, the Senior Director said that there was insufficient space for all the dispatchers there. The Senior Director stated that because the UTS managers leave no later than 5:00 p.m., even before the change was made to have all the managers work from 2 Broadway, no manager ever worked the night shift. The Senior Director claimed that he has made requests for additional staff.

During his interview, the Dispatcher said that while his hours are supposed to be 2:00 p.m. to 11:00 p.m., for the three months prior to his interview with OIG in September, he had requested that his shift be changed to begin between 11:00 a.m. and 1:00 p.m. The Dispatcher claimed that he received permission from the Director to make the change. In contrast, the Director told OIG that the last time that he recalled the Dispatcher requesting to start his shift earlier was approximately sometime in 2020, but the Director denied his request. However, there have been occasions when the Dispatcher’s schedule was changed at the Director’s request to assist with training or testing the timekeeping system. The Director specifically recalled days in May and June 2023, when he asked the Dispatcher to come in early to assist him. The Director told OIG investigators that dispatchers are permitted to change the hours of their tour with his permission. Dispatchers usually make those requests by email.⁵ The Director could find only one such email request to leave early and use leave from the Dispatcher (for July 7) for all of 2023.

The Director confirmed that a dispatcher holds a supervisory position and that a dispatcher’s time is recorded by Kronos. Timekeeping for the dispatchers is entered by one of the superintendents within the UTS Unit and is ultimately reviewed and approved by the Director himself. The Director advised that he is responsible for making sure that the timekeeping records are accurate. However, the Director explained that he relies on an honor system for time

⁵ There are occasions that the employee may call to make a change request, but the Director advised that the employee is supposed to follow up with an email.

reporting and does not review the Kronos swipe data prior to approval of any of the dispatchers' time. The Senior Director also stated that they have relied on an honor system, although he acknowledged that prior to approval, the superintendents and the Director are supposed to be checking Kronos to review the dispatchers' time.

The Director stated that he did call in at night a few times a week during the night shift to determine who was present. Whenever he would call, the Dispatcher either answered the phone himself or another dispatcher advised the Director that the Dispatcher was present. The Director did not make these calls every day, and the Director acknowledged that there was no way for him to know if the Dispatcher left after that phone call or if the Director was told truthful information by another dispatcher.

The Dispatcher admitted that he is supposed to swipe in and swipe out using the Kronos timeclock. He initially told OIG investigators that he always swipes in and out using the Kronos timeclock unless he forgets or if he is working overtime at another location. OIG investigators advised the Dispatcher that video showed that he failed to swipe out on multiple occasions and that he left Baisley Park in his private vehicle hours before the end of his tour. The Dispatcher then denied having any unauthorized absences from work, instead, claiming that he used appropriate leave noted as OTO or leave under the Family and Medical Leave Act (FMLA). He claimed that he always called and advised the Director that he was leaving early and using leave but never checked to make sure that the leave was recorded and deducted. The Dispatcher could not offer any explanation as to why his time records did not reflect any such leave usage. The Dispatcher claimed that there were other dispatchers who have used OTO time where it was never deducted as well. When questioned why he failed to swipe out at the Kronos timeclock when he left early, the Dispatcher claimed that the Director told him that he did not have to swipe out. The Dispatcher could not offer any explanation as to why the Director would permit him to ignore the swipe out requirement, other than that the Director was too nice. Contrary to what the Dispatcher told OIG investigators, the Director adamantly asserted that he had never advised the Dispatcher not to swipe out at the Kronos timeclock. Two other dispatchers within the UTS Unit confirmed to OIG that they were never told they did not need to swipe out at the Kronos timeclock. Rather, the dispatchers told OIG investigators that they were instructed to always swipe out, even when leaving early.

The Director noted that the dispatchers are also required to sign in on a sign-in/sign-out sheet when they start their shift and sign-out on that sheet when they end their shift. The Dispatcher admitted that he does not sign the sheet at the end of his shift. He signs the sheet when he first comes in and uses the time that his shift is supposed to end as his sign-out time. The Director stated that the dispatchers are not supposed to sign the sheet with both signatures at

the same time, as the Dispatcher advised OIG that he does. The sign-out is supposed to be signed at the end of shift. The sign-in/sign-out sheet is then collected by one of the superintendents when they come to Baisley Park.

Both the Director and the Senior Director were surprised to learn that not only was the Dispatcher leaving early, but that the other dispatchers were not consistently swiping out of Kronos. They claimed that they were unaware of any such issues in the past. The Director conceded that it was wrong for him not to check Kronos before approving the dispatchers' time and that he would make sure to do that going forward. The Senior Director also agreed that the failure to swipe out and unauthorized absences were a problem and that going forward, management would be looking at the swipes to see who is not swiping.

III. POLICIES AND ANALYSIS

MTA All-Agency Code of Ethics

1. *§ 1.07: Cooperation with Audits and Investigations*

The MTA All-Agency Code of Ethics Section 1.07 states, in pertinent part, that employees must cooperate fully and honestly with audits and investigations conducted by the MTA Inspector General, or other governmental agencies.” Failure to cooperate will subject an Employee to appropriate disciplinary penalty, up to and including dismissal.

2. *§ 4.02 Public Trust*

The MTA All-Agency Code of Ethics Section 4.02 states, in pertinent part, employees shall not engage in a course of conduct that will raise suspicion among the public that they are likely to be engaged in acts that are in violation of the public trust. Further, employees shall avoid even the appearance that they can be improperly influenced in the performance of their official duties or induced to violate the public trust or impair their independence of judgment in the exercise of their official duties.

3. *§ 9.01 General*

The MTA All-Agency Code of Ethics Section 9.01, states, in pertinent part, that employees who violate any provision of the State Ethics Laws or of this Code may be subject to disciplinary action consistent with that administered for violations of the rules and regulations of the applicable MTA Agency, up to and including termination.

Here, the Dispatcher failed to fully and honestly answer the OIG questions regarding his unauthorized absences and failure to swipe out when he left work. The Dispatcher initially claimed that he always swiped out of Kronos unless he forgot or worked at a different location. It was only after he was confronted with information to the contrary that he contrived another false account that the Director told him it was permissible not to swipe. The Dispatcher also maintained that he never left work early without using appropriate leave. The Dispatcher's claims are belied by the record which shows that no OTO, FMLA, or any other leave was used on any of five dates he was observed departing early. As such, the Dispatcher received additional pay and accrued leave to which he was not entitled. Additionally, the Dispatcher falsified sign-in/sign-out sheets on at least four occasions and routinely disregarded the UTS Unit's directive to properly sign-out at the end of each shift. Such a course of conduct violated the public trust.

NYC Transit Rules and Regulations and Policy/Instruction

1. Rule 2(b): Knowledge of and Compliance with Rules

Rule 2(b) states, in pertinent part, that employees who violate any of these rules may be disciplined in accordance with the Civil Service Law or their collective bargaining agreement or Authority policy, as applicable.

2. Rule 5(a): Reporting for Duty

Rule 5(a) states, in pertinent part, that employees must report for their assignments as directed. Absence from duty without proper authority is regarded by the Authority as willful neglect of duty and as a serious breach of discipline.

3. Rule 6(a): Records and Timecards of Employees

Rule 6(a) states, in pertinent part, that heads of departments and employees assigned to direct and supervise the work of other employees must maintain complete records consistent with the Authority's Records Retention Schedule of the employees under their direction or supervision and must keep accurate accounts of the time of each employee. They must ensure that their timecards are submitted in a timely, accurate and completed manner.

4. *Rule 6(b)*

Rule 6(b) states, in pertinent part, that all employees must report daily, on prescribed time records the amount of time on duty, the actual reporting time, the time relieved, the account, function or job number of each job and the time devoted thereto. Time records on which overtime is claimed must be approved by the proper authority.

5. *Rule 10: Conduct of Employees*

The NYC Transit Rules and Regulations, Rule 10(a), Conduct of Employees, states, in pertinent part, that employees are required to avoid behavior which would tend to create adverse criticism of the Authority or of the System. Rule 10(a) further states that an employee's on and off duty conduct should merit the confidence and respect of the public and their superiors.

6. *Rule 12(a)(10): Code of Ethics, Course of Conduct*

Rule 12(a)(10), states, in pertinent part, that employees shall not pursue a course of conduct which will raise suspicion among the public that he/she is likely to be engaged in acts that are in violation of his/her trust.

Here, the Dispatcher failed to document his leave and his supposed shift changes, thus causing inaccurate time keeping records. As a result, he received compensation and leave time to which he was not entitled. He disregarded the above-listed NYC Transit rules and failed to cooperate with the OIG investigation. He was untruthful during his interview, claiming that he used OTO or FMLA leave time whenever he left early from work and that he failed to swipe out because he was permitted to do so by the Director. A review of the relevant records does not support the Dispatcher's assertion that he used approved leave whenever he left work early. Rather, the records show that he never used any OTO, FMLA, or any other leave on the dates at issue. Therefore, the Dispatcher improperly received compensation or accrued time for a full nine-hour shift on the dates at issue. The Director and two other dispatchers directly contradict the Dispatcher's claims that the Director authorized his failure to swipe out. The Dispatcher's actions undermine the public's confidence in NYC Transit and raise suspicion with the public that he engaged in acts that violated the public's trust.

Furthermore, the Director failed in his duties to adequately supervise the Dispatcher and ensure that his time records were accurately submitted. The Director failed to review the Kronos swipe data to ensure that it corresponded to UTS records. That failure not only caused the Dispatcher to be compensated improperly for hours that he did not work but also caused him to

receive additional pay for a night differential to which he was not entitled. The Director also failed to review the Kronos swipe data for any of the other dispatchers within the UTS Unit prior to approval of their time. While the failure to swipe may have been minimal by some of the other dispatchers, every dispatcher in the UTS Unit failed to swipe out on numerous occasions.

IV. FINDINGS

1. The Dispatcher violated § 1.07 of the MTA All-Agency Code of Ethics when he failed to answer the OIG questions fully and honestly.
2. The Dispatcher did not complete his full shift and did not swipe out of Kronos, thereby falsely documenting his time and improperly receiving pay and accrued time for hours that he was not entitled to in violation of the MTA All-Agency Code of Ethics § 9.01 and NYC Transit Rules 2(b), 5(a), 6(a), and 6(b).
3. The Dispatcher engaged in acts that violated the public trust in violation of MTA All-Agency Code of Ethics § 4.02 and NYC Transit Rules 10 and 12(a)(10).
4. The Director did not review the time records of the employees that he supervised to ensure that their timecards were submitted accurately in violation of Rule 6(a).

V. RECOMMENDATIONS

1. We recommend that NYC Transit take whatever action it deems appropriate as to the Dispatcher and the Director. Additionally, NYC Transit should consider recouping any unearned payments and leave from the Dispatcher.

Agency Response: NYC Transit agreed with this recommendation. Four days after OIG issued its report, on March 18, 2024, the Dispatcher completed his last day at work and advised that he was retiring. Before the effective date of his retirement on April 24, 2024, NYC Transit was able to recoup certain amounts of the Dispatcher's terminal leave balance equaling six vacation days. On April 1, 2024, NYC Transit management re-instructed the Director and implemented new oversight controls.

2. NYC Transit should implement better oversight controls to ensure accurate timekeeping, such as management review of Kronos records prior to UTS approval, performance of spot checks either in person or via video to determine whether the dispatchers are present for their entire shift, retraining the dispatchers regarding swiping in and out using Kronos, and properly documenting their leave and requests for shift changes.

Agency Response: NYC Transit agreed with this recommendation. On April 1, 2024, the Director instructed the UTS Support Desk dispatchers to send schedule changes, days off, requests for vacation, sick time, etc. via email to UTS Superintendents, the Director and the UTS Team. In addition, UTS Superintendents and the Director began periodic visits to the UTS Support Desk at Baisley Park to ensure all staff were signing in and out of a book maintained at the desk and to also ensure all scheduled personnel were at work and actively working during their scheduled hours. A dashboard is available to the Director, and he will review it regularly to ensure the UTS Support Desk dispatchers are following procedures for using Kronos to swipe in and out. The UTS team will explore the option to develop a screen in UTS to display Kronos swipes along with employees' work assignment for the day. This will be an additional tool that managers can also use to review swipes in the field.

3. NYC Transit should review Kronos and UTS records for all the dispatchers at Baisley Park from January to September 2023 to identify other possible discrepancies between their shifts and compensation that may have led to the improper receipt of the night differential.

NYC Transit agreed with this recommendation. NYC Transit management is in the process of completing an audit of the unit, sampling the records of the dispatchers during the time period OIG recommends. If it is determined that there is evidence of unearned payments, a full review will be completed. In addition, NYC Transit will perform a review of records to confirm the new oversight controls are working. NYC Transit will report its findings to the OIG by Q3 2024.