



## Office of the Public Auditor

Commonwealth of the Northern Mariana Islands

World Wide Web Site: <http://opacnmi.com>

2nd Floor J. E. Tenorio Building, Chalan Pale Arnold

Gualo Rai, Saipan, MP 96950

Mailing Address:  
P.O. Box 1399  
Saipan, MP 96950

E-mail Address:  
[mail@opacnmi.com](mailto:mail@opacnmi.com)

Phone: (670) 234-6481  
Fax: (670) 234-7812

October 26, 1999

Mr. Thomas A. Tebuteb  
Secretary, Department of Community and Cultural Affairs  
Saipan, MP 96950

Dear Mr. Tebuteb:

**Subject: Final Letter Report on the Audit and Investigation of Misuse of Resources of the Department of Community and Cultural Affairs - Office of Aging in January 1998 (Report No. LT-99-08)**

This report presents the results of our audit and investigation of misuse of resources of the Department of Community and Cultural Affairs (DCCA) - Office of Aging (Office) in January 1998. The objective of our audit was to determine whether the Office facilities, vehicles, and food items were misused for the personal and private gain of Office employees in violation of applicable laws and regulations.

Our audit and investigation showed that the DCCA - Office of Aging former Accountant misused government facilities and a vehicle for her personal gain by improperly (1) using the Office of Aging kitchen facilities and equipment for personal purposes on January 9 and 10, 1998, with the Office Kitchen Supervisor willfully sanctioning the act; and (2) directing two other employees, who were on duty, to use a government vehicle to deliver personal mail on January 7, 1998. We also investigated allegations that the former Accountant diverted food items from the Office stores for personal use and benefit. The former Accountant denied the allegation; however, there were direct and conflicting statements from witnesses that state such food items were used.

We recommended that the DCCA Secretary instruct the Office Director to (1) develop and implement written policies and procedures regulating inventory control and accountability of all food items from the Office stores; (2) restrict employees from admittance and/or use of the facilities and vehicles for other than lawful government approved business or activities; (3) seek reimbursement for the cost of using the facilities, vehicle, and food items, to include water, electricity, gas, etc.; and (4) institute appropriate adverse actions against the Office former Accountant and Kitchen Supervisor.

In his letter response dated May 26, 1998 (**Appendix A**), the DCCA Secretary requested the Office of the Public Auditor (OPA) to furnish him the names of employees in question (because these were expunged from the report for confidentiality purposes). On June 2, 1998, OPA responded to the DCCA Secretary's request. As of this report date, however, no response has been received from the DCCA Secretary.

In our follow-up, we found that the Office had revised some of the forms regulating inventory control and accountability of all food items from the Office stores, and had restricted custody of keys to the Office kitchen and food stores. The existing procedures were still inadequate, however, because they did not establish inventory balance records where actual count should be reconciled. Also, pursuant to our recommendation, the former Acting DCCA Secretary proposed an adverse action to terminate the employment contract of the former Accountant. The then-Acting Director of Personnel reviewed and supported the proposed adverse action. The proposal, however, did not materialize. Nevertheless, the former Accountant resigned/retired effective August 29, 1998. With regard to the Kitchen Supervisor, he was neither removed (which was the appropriate penalty for participating in the misuse of government properties based on personnel regulations) nor reprimanded.

On August 12, 1998, a criminal case covered by this investigation was referred to the Attorney General's Office (AGO). On August 13, 1998, the suspect was charged in a criminal case concerning another violation of criminal law for theft of payroll, which was covered by a separate OPA investigation. Although no criminal case was filed on the charges covered by this investigation, the former Accountant entered a plea of guilty on one count of Misconduct in Public Office (6 CMC § 3202) *for directing another to use a government vehicle for private, nongovernmental purpose* (one of the charges in this investigation), in conjunction with her guilty plea for theft of payroll in CNMI Criminal Case No. 98-323B. Also, the total amount of restitution by the former Accountant in that Criminal Case of \$4,230.40 was increased by \$200 to charge the value of theft of food items disclosed in this investigation. Based on available documents, restitution payments of the former Accountant totaled \$2,000.

Based on the response we received from the Secretary, the results of the criminal case charged against the former Accountant, and additional information gathered after the issuance of our draft report, we consider Recommendation 3 closed and Recommendations 1, 2, and 4 open. Although one charge covered by this investigation was not included in Criminal Case No. 98-323B, *i.e.*, the use of the Office of Aging kitchen facilities and equipment for personal purposes, we are closing Recommendation 3 based on AGO's decision not to seek restitution on this charge. The additional information or action required to close the remaining recommendations is presented in **Appendix C**.

## **BACKGROUND**

On January 27, 1998, OPA received information that the Office of Aging Accountant has been using government resources for her personal benefit. It was alleged that on January 9 and 10, 1998 (Friday and Saturday, respectively), employees of the Office of Aging used the kitchen, equipment, utilities, and store food items of the Office to prepare food for the christening party of the Accountant's grandson which was held at the Garapan Central Park on January 10, 1998 at 6:30 p.m. for approximately 300 guests. During the investigation, another allegation came up that the Accountant also directed another employee to use a government vehicle, while on duty, on January 7, 1998 to deliver invitations for the christening party. After performing a preliminary investigation, OPA determined that an audit and more comprehensive investigation of the case should be conducted.

The Office of Aging Accountant in question occupied the position of Accountant III (Employee no. 74566). Based on the employee's Notification of Personnel Action (NPA), she was a Civil Service employee (under pay level 28, step 12). Her job duties included (1) performing overall accounting function of the Aging Program, (2) procuring goods for the Aging Program, and (3) assisting and giving fiscal advice to the cooks in regard to procurement of food and nonfood supplies for the kitchen.

## **OBJECTIVE, SCOPE, AND METHODOLOGY**

The objective of the audit and investigation was to determine whether the Office facilities, vehicles, and food supplies were misused for the personal and private gain of the Office employees in violation of applicable laws and regulations.

The scope of our audit relating to the allegations covered the specific transactions that occurred on January 7, 9, and 10, 1998. To accomplish our objective, we interviewed witnesses and suspects who had knowledge and/or participated in the activities, as well as current officials and personnel and examined documents such as employees' personnel actions and criminal case files.

This performance audit was conducted at the OPA office and the Office of Aging in Saipan from January 27 to March 5, 1998. Additional follow-up procedures were performed in August 1999 to update the audit. The audit was made, where applicable, in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Accordingly, we included such tests of records and other auditing procedures as were considered necessary in the circumstances.

As part of our audit, we performed a limited review of internal controls over inventory procedures for accountability of all food stores performed by the Office of Aging. We found weaknesses in these areas which are discussed in the Findings and Recommendations section of this report. Our recommendations, if implemented, should improve controls in this area.

## **FINDINGS AND RECOMMENDATIONS**

### **The Office of Aging Former Accountant Misused Government Resources for Personal Benefit**

CNMI laws prohibit the use of public funds, time, personnel, and equipment for private gain or personal benefit of public officials and employees. Our audit and investigation showed, however, that the Office of Aging former Accountant misused government facilities and a vehicle for her personal gain by improperly (1) using the Office of Aging kitchen facilities and equipment for personal purposes on January 9 and 10, 1998, with the Office Kitchen Supervisor willfully sanctioning the act; and (2) directing two other employees, who were on duty, to use a government vehicle to deliver personal mail on January 7, 1998. We also investigated allegations that the former Accountant diverted food items from the Office stores for personal use and benefit. The former Accountant denied the allegation; however, there were direct and conflicting statements from witnesses that state such food items were used. This occurred because the Office of Aging failed to establish and implement procedures for controlling the use of government property and services susceptible to abuse. Also, the then temporary Acting Director of Aging did not enforce use of government resources for official purposes only. As a result, government resources were abused. Similar situations are likely to recur unless appropriate disciplinary actions are taken.

#### ***Use of Public Funds, Time, and Equipment***

1 CMC §8534 (a) provides that a public official or public employee shall not use public funds, time, personnel, or equipment for the public official or public employee's private gain or that of another unless the use is authorized by law. 1 CMC §7406 (d) provides that government vehicles are only to be used for official government business, and no person may operate or use any government vehicle for any purpose other than official government business.

#### ***Penalties for Government Employees Guilty of Acts of Willful Misconduct***

On February 13, 1998, the then acting Director of Personnel Management issued a revised policy and procedure manual on Disciplinary Action providing guidelines in determining appropriate penalties for government employees guilty of acts of willful misconduct, negligence, or dishonesty. The manual provides that misappropriation of government property and other material acts of willful dishonesty, including the willful sanctioning of such acts by others, is subject to a penalty of removal upon first offense.

#### ***Misuse of Kitchen Facilities***

Our audit and investigation showed that the Office of Aging former Accountant misused government facilities for her personal gain by improperly using the Office of Aging kitchen facilities and equipment for personal purposes on January 9 and 10, 1998, with the Office Kitchen

Supervisor willfully sanctioning the act. Both employees admitted to using the kitchen and equipment on January 9 and 10, 1998 (Friday and Saturday, respectively), to prepare food for the christening party of the former Accountant's grandson which was held at the Garapan Central Park on January 10, 1998 at 6:30 p.m. for approximately 300 guests. Several witnesses admitted to being present and either being directed to assist in the preparation or witnessing the use of the facilities on those days.

The Office of Aging Kitchen Supervisor occupied the position of Cook III (Employee no. 101274). He is the sole person responsible for handling all affairs pertaining to the daily operation of the kitchen. He is expected to coordinate with the former Accountant as to the needs of the kitchen in terms of food and nonfood supplies.

### ***Misuse of Government Vehicle***

Our audit and investigation showed that the Office of Aging former Accountant misused a government vehicle for her personal gain by improperly directing two other employees, who were on duty, to use a government vehicle to deliver personal mail on January 7, 1998. The former Accountant admitted that she directed the two other employees to use a government vehicle to deliver invitations to several locations in Saipan for the party. The two employees acknowledged performance of such order.

### ***Alleged Theft of Food Items***

We also investigated allegations that the former Accountant diverted food items from the Office stores for personal use and benefit. The former Accountant denied the allegation; however, there were direct and conflicting statements from witnesses that state such food was used. These food items, with a total value of about \$200, are as follows: (1) 50 lbs. of ribs at \$2.89 per lb. totaling \$144.50; (2) 100 lbs. of rice at \$14.99 per 50 lbs. totaling \$29.98; and (3) 50 lbs. of onions at \$19.50. One employee said that these food items, which were cooked in the kitchen and served at the party, were either taken from the same place where all the rest of the government items are kept with the same packaging, or were the same kind of item that is used by the Office to feed the elderly. Another employee said that on that Saturday morning, he witnessed the former Accountant directing the activities and instructing the Kitchen Supervisor to obtain those food items from the Office stores to prepare for the party. The former Accountant denied the allegations and said that she purchased and paid for the food for the party; however, she could not locate the receipts.

### ***Failure to Establish Procedures***

This occurred because the Office of Aging failed to establish and implement procedures for controlling the use of government property and services susceptible to abuse. Also, the then temporary Acting Director of Aging did not enforce use of government resources for official purposes only.

Although in our interview the current Director stated that the former Accountant established inventory balance records (based on purchases she made and consumption records from the Kitchen Supervisor) and reconciled the ending balances with the weekly actual count, no documents to support this claim could be provided to us. It appears that the inventory information was not reported to the Director or his designee for review. Moreover, we were informed that the duplicate keys to the kitchen and food stores were assigned to the former Accountant. This was not compatible with her accounting function of maintaining inventory records of items from the Office stores. There were also no written policies and procedures regulating accountability of food items from the Office stores.

The former Accountant and the Kitchen Supervisor stated that they were given permission to use the kitchen facilities by the former Aging Director. The former Director, however, did not have the authority to grant permission for such personal use. In our interview, the former Director denied that he had granted permission although he acknowledged that he knew of the former Accountant's party and that the former Accountant was using the kitchen to prepare food for the party. The former Director failed, however, to enforce use of the kitchen for official purposes only. In addition, the former Director also failed to remind employees of the restrictions on use of government vehicles for other than official government business.

As a result, government resources were abused. Similar situations are likely to recur unless appropriate disciplinary actions are taken.

### ***Subsequent Events***

In our follow-up, we found that the Office had revised some of the forms regulating inventory control and accountability of all food items from the Office stores, and had restricted custody of keys to the Office kitchen and food stores (the custodianship of the duplicate keys to the kitchen was transferred to the Director). The existing procedures were still inadequate, however, because they did not establish inventory balance records where actual count should be reconciled. The Office had revised the Kitchen Supervisor's consumption records (not examined) into a daily log-out sheet where items taken out from the food stores daily are recorded. The old form which documents weekly physical count (also not examined) was revised to monthly. No ending inventory balance record was established, however, where actual count should be reconciled. Also, the revised documents needed further improvement for efficiency and to better monitor completeness of purchases and consumption, (*e.g.*, summarizing daily transactions for purchases and consumption, respectively, in a monthly monitoring log sheet; and eliminating the monthly physical count record and incorporating the information in an inventory ledger to facilitate reconciliation. See Recommendation 1 on page 7 for details).

Also, pursuant to our recommendation, the former Acting DCCA Secretary proposed an adverse action to terminate the employment contract of the former Accountant. The then-Acting Director of Personnel reviewed and supported the proposed adverse action. The proposal, however, did not materialize. Nevertheless, the former Accountant resigned/retired effective August 29, 1998. With

regard to the Kitchen Supervisor, he was neither removed (which was the appropriate penalty for participating in the misuse of government properties based on personnel regulations) nor reprimanded. Although, one employee stated that the Kitchen Supervisor was demoted to Line Cook as a result of his participation in the charges covered by this investigation, no document was available to support this statement. The Kitchen Supervisor's file showed that his position and salary remain the same. The only reprimand letter from the Office Director available on file pertains to a different offense, *i.e.*, destroying the working schedules of the kitchen staff, monthly schedule of menu listings, etc., because he was angry at being charged absent without leave (AWOL) on September 18, 1998. The letter also stated that because of the reasons mentioned, the employee is no longer the Acting Kitchen Supervisor effective September 23, 1998.

On August 12, 1998, a criminal case covered by this investigation was referred to the Attorney General's Office. On August 13, 1998, the suspect was charged in a criminal case concerning another violation of criminal law for theft of payroll, which was covered by a separate OPA investigation. Although no criminal case was filed on the charges covered by this investigation, the former Accountant entered a plea of guilty on one count of Misconduct in Public Office (6 CMC § 3202) *for directing another to use a government vehicle for private, nongovernmental purpose* (one of the charges in this investigation), in conjunction with her guilty plea for theft of payroll in CNMI Criminal Case No. 98-323B. Also, the total amount of restitution by the former Accountant in that Criminal Case of \$4,230.40 was increased by \$200 to charge the value of theft of food items disclosed in this investigation. Based on available documents, restitution payments of the former Accountant totaled \$2,000.

## Conclusion and Recommendations

The facilities, vehicle, and food supplies of the Office of Aging were misused for the personal and private gain of Office employees in violation of applicable laws and regulations. Accordingly, we recommended that the DCCA Secretary instruct the Office Director to:

1. Develop and implement written policies and procedures regulating inventory control and accountability of all food stores. The following log sheets should be established:
  - a. *Monitoring Log Sheet for Purchases* - shows the daily purchases of each inventory item in a month based on suppliers' invoices. The total value of purchases at the end of the month should be reconciled with the total purchase amount based on all suppliers' Open Account Control Ledger Sheets<sup>1</sup> to ensure completeness of recording.
  - b. *Monitoring Log Sheet for Consumption* - shows the items taken out daily from the food stores in a month. To ensure reasonableness of consumption, analysis of month-to-

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<sup>1</sup> Maintained for each supplier to record amount of purchases made based on supplier's invoice and to monitor the purchase limit balance.

month increases or decreases can be performed. Also, the estimated monthly consumption can be computed based on the Office weekly menu schedule and can be compared with actual consumption.

- c. *Inventory Ledger* - shows the monthly movement of inventory items and reconciliation of the computed month-end inventory balance against the physical count. The ledger should include the following columns: (1) Beginning inventory - based on previous months' reconciled ending balance; (2) Purchases - based on Monitoring Log Sheet for Purchases; (3) Consumption - based on Monitoring Log Sheet for Consumption; (4) Ending inventory - (1) plus (2) less (3) above; (5) Per Count; and (6) Reconciled Ending Balance.

See **Appendix B** for the sample of OPA's proposed log sheets and ledger. These should be signed by the preparer and reviewed by the Director or designee, who should also sign to signify review. The kitchen keys should be secured and be under the custody of persons not involved in the performance of accounting functions.

2. Restrict employees from admittance and/or use of the facilities and vehicles for other than lawful government-approved business or activities.
3. Seek reimbursement for the cost of using the facilities, vehicle, and food items, to include water, electricity, gas, etc.
4. Institute appropriate adverse actions against the Office's former Accountant and Kitchen Supervisor in accordance with personnel regulations.

#### ***DCCA Secretary Response***

In his letter response dated May 26, 1998 (**Appendix A**), the DCCA Secretary requested OPA to furnish him the names of employees in question (because these were expunged from the report for confidentiality purposes). On June 2, 1998, OPA responded to the DCCA Secretary's request. As of this report date, however, no response has been received from the DCCA Secretary.

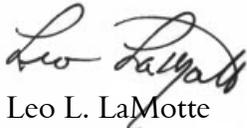
#### ***OPA Comments***

Based on the response we received from the Secretary, the results of the criminal case charged against the former Accountant, and additional information gathered after the issuance of our draft report, we consider Recommendation 3 closed and Recommendations 1, 2, and 4 open. Although one charge covered by this investigation was not included in Criminal Case No. 98-323B, *i.e.*, the use of the Office of Aging kitchen facilities and equipment for personal purposes, we are closing Recommendation 3 based on AGO's decision not to seek restitution on this charge. The additional information or action required to close the remaining recommendations is presented in **Appendix C**.

Our office has implemented an audit recommendation tracking system. All audit recommendations will be included in the tracking system as open or resolved until we have received evidence that the recommendations have been implemented. An *open* recommendation is one where no action or plan of action has been made by the client (department or agency). A *resolved* recommendation is one in which the auditors are satisfied that the client cannot take immediate action, but has established a reasonable plan and time frame of action. A *closed* recommendation is one in which the client has taken sufficient action to meet the intent of the recommendation or we have withdrawn it.

Please provide to us the status of recommendation implementation within 30 days along with documentation showing the specific actions that were taken. If corrective actions will take longer than 30 days, please provide us additional information every 60 days until we notify you that the recommendation has been closed.

Sincerely,



Leo L. LaMotte  
Public Auditor, CNMI

xc: Governor  
Lt. Governor  
Eleventh CNMI Legislature (27 copies)  
Secretary of Finance  
Special Assistant for Management and Budget  
Acting Attorney General  
Public Information Officer  
Office of Aging Director  
Press



Commonwealth of the Northern Mariana Islands  
Department of Community & Cultural Affairs  
Office of the Secretary  
Saipan, Mariana Islands 96950  
Telephone Nos.: (670) 233-9556/(670) 233-3343

May 26, 1998

- Office of the Secretary  
Thomas A. Tebuteb
- Commonwealth Council for  
Arts & Culture
- Division of Youth Services
- Historic Preservation Office
- Low Income Home Energy  
Assistance Program
- Office of Aging
- Nutrition Assistance Program
- Veterans Affairs Office
- Women's Affairs Office
- Indigenous Affairs Office
- Carolinian Affairs Office
- Division of Sports & Recreation
- Chamorro/Carolinian  
Language Policy Commission
- Library Council

Mr. Leo L. LaMotte  
Public Auditor  
CNMI Office of the Public Auditor  
2nd Floor J.E. Tenorio Bldg, Middle Road  
Gualo Rai - Saipan, MP 96950

Dear Mr. LaMotte:

I am in receipt of a copy of your report on Investigation of Theft at the Office of Aging. I inherited a draft letter of Proposed Adverse Action for an employee who is supposedly responsible for the theft; however, no name was mentioned in your report. We want to ensure that disciplinary action is administered to the employee (or employees) who is/are, in fact, responsible or committed the offense(s).

We, therefore, request your office to provide us with a report on your findings per your investigation stating name(s) of employees who were found to have committed theft and misused government property. The Department will not take action on any employee at the Office of Aging until we receive this report.

I may be reached at 664-2571/2572 or 233-9556/3343 if you wish to discuss this matter with me. Otherwise, I await your favorable action.

Sincerely

Thomas A. Tebuteb  
Secretary of DC&CA

cc: Director, OoA



OFFICE OF AGING  
MONITORING LOG SHEET FOR CONSUMPTION  
FOR THE MONTH OF \_\_\_\_\_

Items	Unit	QUANTITY CONSUMED PER DAY																																		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total*			
1																																				
2																																				
3																																				
4																																				
5																																				
6																																				
7																																				
8																																				
9																																				
10																																				

\* Total quantity per item should be posted to the Inventory Ledger under 'Consumption' column.

Prepared by: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed by: \_\_\_\_\_

Date: \_\_\_\_\_

OFFICE OF AGING  
INVENTORY LEDGER  
FOR THE MONTH OF \_\_\_\_\_

Items	Unit	QUANTITY PER RECORD				(E) QTY. PER COUNT	COUNT Under (Over) (D) - (E)	EXPLANATION	RECONCILED ENDING BALANCE
		(A) BEGINNING INVENTORY (Previous Month's Reconciled Ending Balance)	(B) PURCHASES (From Monitoring Log Sheet for Purchases)	(C) CONSUMPTION (From Monitoring Log Sheet for Consumption)	(D) ENDING INVENTORY (A + B - C)				
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_  
Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_

**AUDIT AND INVESTIGATION - MISUSE OF RESOURCES  
DCCA OFFICE OF AGING**

**STATUS OF RECOMMENDATIONS**

Recommendations	Agency to Act	Status	Agency Response/ Action Required
1. Develop and implement written policies and procedures regulating inventory control and accountability of all food stores.	DCCA	Open	The DCCA Secretary requested OPA to furnish him the names of employees in question (because these were expunged from the report for confidentiality purposes).
2. Restrict employees from admittance and/or use of the facilities and vehicles for other than lawful government-approved business or activities.	DCCA	Open	In our follow-up, we found that the Office had revised some of the forms regulating inventory control and accountability of all food items from the Office stores, and had restricted custody of keys to the Office kitchen and food stores. The existing procedures were still inadequate, however, because they did not establish inventory balance records where actual count should be reconciled. Also, pursuant to our recommendation, the former Acting DCCA Secretary proposed an adverse action to terminate the employment contract of the former Accountant. The then-Acting Director of Personnel reviewed and supported the proposed adverse action. The proposal, however, did not materialize. Nevertheless, the former Accountant resigned/retired effective August 29, 1998. With regard to the Kitchen Supervisor, he was neither removed (which was the appropriate penalty for participating in the misuse of government properties based on personnel regulations) nor reprimanded.
3. Seek reimbursement for the cost of using the facilities, vehicle, and food items, to include water, electricity, gas, etc.	DCCA	Closed	
4. Institute appropriate adverse actions against the Office's former Accountant and Kitchen Supervisor in accordance with personnel regulations.	DCCA	Open	On August 12, 1998, a criminal case covered by this investigation was referred to the Attorney General's Office (AGO). On August 13, 1998, the suspect was charged in a criminal case concerning another violation of criminal law for theft of payroll, which was covered by a separate OPA investigation. Although no criminal case was filed on the charges covered by this investigation, the former Accountant entered a plea of guilty on one count of Misconduct in Public Office (6 CMC § 3202) for directing another to use a government vehicle for private, nongovernmental purpose (one of the charges in this investigation), in conjunction with her guilty plea for theft of payroll in CNMI Criminal Case No. 98-323B. Also, the total amount of restitution by the former Accountant in that Criminal Case of \$4,230.40 was increased by \$200 to charge the value of theft of food items disclosed in this investigation. Based on available documents, restitution payments of the former Accountant totaled \$2,000.

**AUDIT AND INVESTIGATION - MISUSE OF RESOURCES  
DCCA OFFICE OF AGING**

**STATUS OF RECOMMENDATIONS**

Recommendations	Agency to Act	Status	Agency Response/ Action Required
			<p><i>Further Action Required</i></p> <p>Recommendation 1 - Provide OPA a copy of the written policies and procedures.</p> <p>Recommendation 2 - Provide OPA a copy of written instruction to the Office of Aging employees.</p> <p>Recommendation 4 - Provide OPA a copy of the document evidencing institution of appropriate adverse action (i.e., removal) against the Kitchen Supervisor.</p>