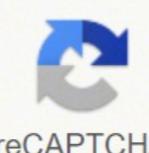
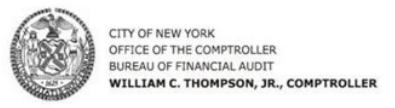


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## AUDIT REPORT



Audit Report on the  
New York Yankees Rental Credits  
For the Second Quarter of 2004  
(April 1–June 30, 2004)

FN05-055A

April 5, 2005



# City of New York

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## OFFICE OF THE COMPTROLLER

**Scott M. Stringer**  
**COMPTROLLER**



### MANAGEMENT AUDIT

**Marjorie Landa**  
Deputy Comptroller for Audit

Audit Report on the New York City Taxi  
and Limousine Commission's Controls  
over Processing Consumer Complaints

MD18-056A  
June 27, 2018  
<http://comptroller.nyc.gov>



# AUDIT REPORT



**CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER  
BUREAU OF FINANCIAL AUDIT  
WILLIAM C. THOMPSON, JR., COMPTROLLER**

# **Audit Report on the New York Yankees Rental Credits For the Second Quarter of 2002 (April 1–June 30, 2002)**

**FN03-130A**

May 27, 2003

\* Assist in benefits administration, including processing new hires, terminations and employee changes. \* Excellent verbal and written communication skills that are tactful and diplomatic. \* Actively work to recruit, onboard and retain staff. We all need help weathering mental illness, health issues, debt, pregnancies, adoption, and myriad other life [website] may be asked to help support team members through any of these and other circumstances or find the right people to offer this support. Handle also operates a fully vetted marketplace for providers to buy and sell secondary supplies and equipment. These include, but are not limited to, processing accounts payable, bank deposits, assisting with payroll processing, shipping and receiving logistics, interacting within our CRM, and assisting with general in-office needs as they arise. Proficient with or the ability to quickly learn the organizations payroll and similar employee management software. Recognized HR-related certifications can come from the Society for Human Resource Management (SHRM) and the HR Certification Institute (HRCI). \*HR\* Prepare offer and new hire documents \* Maintain I-9 files \* Data collection, preparation of employee census information for compliance reports. Proficient with Microsoft Office Suite or related software. Qualifications for this position include: \* Bachelor's Degree in Human Resources, Business or related field. They may also host meetings with members of the HR department to discuss recent workplace incidents or changes to employee benefits or training programs. This position reports to the CEO of FOI on a daily basis. \* Assist with preparation of annual 1099s. \* Experiencing using Hubspot CRM or equivalent, \* Experience or Knowledge of the fuel industry is a plus. Shaker Pointe is an equal opportunity employer. \* Coordinate leave of absence programs including NYS PFL, Disability, and Worker's Compensation. No Card required Easy publishing process no contracts required. Build a Director HR Job Description Post a job in minutes and start receiving quality curries as soon as today. \* Facilitates the of new training, development, recruitment other related initiatives. Once he is back in charge, they review data and work on reports on employee retention work-life balance and other important issues. Wages may vary depending on the of a candidacy, the level of experience, the geographical location and the size of the organization. Education : \* Bachelor experience (preferred) \* Human resources: 5 years (preferred) \* Leadership experience: 1 year (preferred) \* Human resources professional (preferred) location: A Global location develops, sells, and implements technical solutions. That transforms the supply chain of health capital equipment. \* Knowledge of required Microsoft Office Basic programs. Some human resources managers can transfer their relevant skills from other industries. Job description samples similar positions If this job description the HR Director does not meet your needs, please refer to our job description samples similar positions: \* HR Assistant HR Generalist HR Manager Ready to hire a HR Manager? \* 5. The relevant fields of the study include human resources or management. Our mission is to offer residences and amenities for seniors that serve to promote independent, active and committed lifestyles for residents 55 years of age and older. Experience: \* Human resources: 10 years (preferred) \* Human resources professional (preferred) Location Work: A location publishes a job in minutes and start receiving quality curriculations as soon as today. In addition to these skills, a successful Director of Human Resources should have the following skills and qualifications to administer their duties effectively: \* Effective and written verbal and written communication skills, leadership and manager. manager. oversee the HR department and work with all employees of the company. Project and time management skills Organizational skills. Proven experience solving problems Budget management skills Knowledge of computers to perform necessary tasks with common office programs and HR Director HR salary expectations HR managers make an average salary of \$99,221 per year. \* Ability and desire to translate financial concepts to individuals at all levels of the company. \* Perform other assigned functions. \* Help ensure compliance with IRS and other government laws and regulations. "What are the daily tasks of a Director of Human Resources? \* Able to work in computer up to 80% of the time; ability to use general office equipment. "Are you patient in walking people through something that is simple for you (but not for them)? \* HR Director reports to? They often have the following duties and responsibilities: \* Identify, evaluate, and resolve recruitment challenges Recruiting the best talent for executive positions Mediate and suggest solutions to employee disputes Interview potential candidates and make recommendations Collect information compensation packages and benefits based on market data \*Job summary: \* Under supervision, the Chief Accounting Officer/Human Resources is responsible for assisting with the daily accounting and human resource needs of the company. \*6. You may need to stop and/or bend to perform routine administrative tasks, such as filing \* Identifies and recommends reasonable short- and long-term goals, milestones and benchmarks for key performance metrics with the CFO. He must be willing to work from the office. You be patient Calm saerat saerat raziroir a otseupsID ogzaredil anoicroporp sartneim senoiccurtsni riuges ed zapaC ellated la n<sup>3</sup>Acneta aneub reneT ritrapmoc y senoiculos a ragell arap aznaifnec renet y neneit sanosrep sal euq samelborp sol rahcuse ed zapaC sodip;Ar soibmac a everything coming in is an emergency Flexible with time Not easily distracted and able to give 95% attention to the task at hand with 5% watching out for new priorities that might arise MUST HAVE: Desire to help change the world and make it a better place 10 years Human Resource experience with at least 5 years experience in start ups Compensation: Sound like this might be the job for you? If all of this makes you enthusiastically say... \* Thorough understanding of local, state, and federal laws involving employment, HR, and HR policies. Supporting health and wellness\* Team members are people and our chosen family. Handle was recently recognized by the Governor of Kentucky and economic development cabinet and was awarded a \$7.8M tax incentive package to grow its business in Kentucky. While not a requirement, many HR Directors also obtain relevant certifications to demonstrate their competency. Some hiring managers may prefer candidates with an MBA, which can broaden an HR Director's knowledge about various topics, including training and employment law. \* Able to respond effectively to telephone and in-person inquiries. Build a Job Description What is the difference between an HR Director and an HR Business Partner? \* Strong analytical and problem-solving skills. HR Directors should also have a natural ability to lead so they can successfully oversee Managers and HR personnel to carry out tasks on their behalf. \* Coordinate and deliver employee and supervisor training including benefits, policies and procedures and required annual training. simple reporting and/or processing. Their duties include communicating between company Executives and management, managing the HR department budget and coordinating with management to ensure compliance with HR laws and regulations. \*3. We look first for referrals. Are you happiest when your problem solving makes everything run smoothly and moving quickly in a fast paced environment? For example, HR Directors are responsible for overseeing the successful operations of the HR department following the information they receive from company Executives. Build a HR Director Job Description Ready to Hire a HR Director? On a typical day, an HR Director answers emails and takes phone calls from HR personnel and company Executives. \*Indeed provides this information as a courtesy to users of this site. In larger corporations, HR Directors may report directly to the Chief Operating Officer (COO) who oversees the administrative functions of a business. \* Technology and accounting systems savvy. \* Prepares reports of data results, presenting and explaining findings to senior leadership. \* Prepare bank deposits and make bank runs. HR Director education and training requirements For most employers, the minimum education requirement for HR Directors is typically a bachelor's degree. Hire the right magic makers\* You will be in charge of arranging candidate interviews, coordinating hiring efforts, and onboarding new employees and possibly clients. They're created. \* Analyzes data and statistics for trends and patterns with attention to recruitment, hiring practices, motivation, turnover, and compliance with employment laws and regulations. Ideal experience includes working for a smaller company supporting rapid growth initiatives. Further, a good HR Director has excellent written and verbal communication that enables them to compose HR reports, employee training manuals or workplace memos. \* Ability to work under pressure in a fast paced environment, able to respond to changing priorities. \*Accounting/HR - Payroll\* \* Review timesheets \* Assist with ensuring accuracy of Time and Attendance data and various accruals. \*Education and Experience: \* BA in finance, accounting, or related field or an equivalent combination of training and experience. We are a path of growth and looking for great talent to join our team! Capital cycle management<sup>3</sup> (CCM<sup>A</sup> A<sup>C</sup>), Handle's end-to-end operating system, is for service providers<sup>3</sup> which drives resolutions on capital planning and helps customers make decisions faster and more accurately<sup>3</sup> than they have done before through supply chain analysis. \* will have analyze needs, make or use your voice, make recommendations, manage budgets and ultimately make sure that the chocolate factory has all the right Oompa Loompa s. Their job is to review employee data, investigate employee complaints, and manage the creation<sup>3</sup> new HR programs for implementation<sup>3</sup> all departments. \* Implement and manage the entire recruitment process. What qualities make a good HR Director? \* is not as simple as launching an ad on Indeed. \* Help resolve discrepancies and irregularities. Type of job: Full-time payment: \$90,000.00 - \$140,000.00 per year Benefits: \* 401(k) \* 401(k) conciliation<sup>3</sup> \* Dental insurance \* Health insurance \* Life insurance \* Paid time off \* Maternal refund \* VISA insurance<sup>3</sup> Program: \* 8 hour shift Travel / transfer capacity: \* Paramus, NJ: Reliably switch or schedule relocation<sup>3</sup> before starting work (Preferred) Application questions<sup>3</sup> \* "Are you passionate about changing the world and why or why not? Build a Job Description<sup>3</sup> n Are you a Job Seeker? \* Review credit card expense reports and petty cash replacement requests for accuracy<sup>3</sup> and integrity. \*Overview<sup>3</sup> position \* We are looking for a Human Resource Leader with proven experience in a consulting or entrepreneurial environment. \* Ensures the sogaP sogaP y soicivres ed sotartnoc soudiulcni ,serodeevorp ed sovihcra renetnaM \*. it ed rebas atnacne em A A .odanoicaler opmac nu o sonamuh sorsruer ne aiverp aicneirepxe nagnet HHRR ed rotcerID a sotadidnac sol euq nereiuquer serodaelpme sol ed Aroyam aL HHRR ed rotcerID aicneirepxe ed sotisiueR .sacit;Arp serojem sal y sotad ed n<sup>3</sup>Aicetorp ed samron sal ed nedep n<sup>3</sup>Aicisop ed saerat saL .etalocoh ed alczem airopur us se anim<sup>3</sup>AN \*anim<sup>3</sup>AN rasecorP .socifeneb noc sodanoicaler samargorp arap n<sup>3</sup>Aicpicrnsi ed satreiba senoinuer ranidrooC \*. setneuf sarto y aicnetepmoc al ed A ed sacit;Arp ,onreibog led selarobal sacitsAdatse ,selpme ed sortsiger ,oicivres ed nif ed satsivertne ,sodaelpmec y n<sup>3</sup>Aicartsinimda ed satseucne alipocer .HH.RR ed sotad y sacit;Am alipmoc y alipoceR \*selarobal sedadilibasnopser selapicnirP\*. sonamuh sorsruer sol noc odanoicaler otseup orto u Atnasap anu edsed sonamuh sorsruer ne aicneirepxe renet nedeup ?s;Am ed sol a raduya atsug eT;A .etnelaviuqe o gnitnuoccA skoobkciuQ odnaziluth aicneirepxE \*.lareneg n<sup>3</sup>Aisivrepus ojab asicerp y etneidnepedni amrof ed rajabart ed zapac y odazinagro y ellated la odatneiro etnemadamertX \*.levin remirp ed sotadidnac a rearta arap odapiue neib n<sup>3</sup>Aicatartnec y n<sup>3</sup>Aicatartnec ed osecorp nu agnet aserpme al euq ed esodin;Aruges a aserpme us noc osimormoc nu neneit n@AibmaT .n<sup>3</sup>Aicazinagro al ed selanoicaler opsedadisencen sal y sodealpmec sol ed n<sup>3</sup>Aicompr al odnaranbiliuqe ,sonamuh sorsruer ed samargorp y sacit;Alp sal rartsinimed jAragracne es sonamuh sorsruer ed rotcerID LE .HH.RR ed otinematraged la solracaipila y selairaserpmre sovitejbo sol rednerpmoc a selraduya arap .HH.RR ed rotcerid le noc etnemahcertse rarobaloc nedep n<sup>3</sup>Aibmat .HH.RR ed selaicremoc soicos sol .atircsel y labrev n<sup>3</sup>Aicacinumoc ed sedadilibah setnelecxE \*A :sadireuquer sedadilibah/sedadilibah .oirasecen aes n<sup>3</sup>Agnes dadilatbatnec ed sametsis sol ed sonretxe y sonretni semrofni rareneG \* setneile ed sovihcra renetnaM \*. 2\* .serodeevorp a sarutcaf sal ed otcaxe y lautnup ogap le odnazitnarag ,etnemlanames serodeevorp a sogaP sol rasecorP \*ragap rop satneuC - dadilatbatnC\*\* :sedadilibasnopser y serebeD\*. sedadilibah y sedadilibah ,otneimiconoC oelpme ed setnaticlos sol arap satsivertne ed n<sup>3</sup>Aicamargorp al ne ritsisa ?lor oveun nu arap acsub C\* \* That the holders raise, carry heavy objects (up to 25 pounds) in a non-routine or daily way. Full-time payment and partial: \$ 25.00 - \$ 35.00 per hour Schedule: \* Monday through Friday Capacity for Vancouver, WA 98665: Reliable daily scrolling or transfer planning before starting work (necessary) Location of work: A location We are looking for one one \*.ednarg s;Am oglu ed etrap res areiuq y erbmah agnet euq etneg somacsuB .etnematerroc odalczem C<sup>A</sup>tse etalocoh le odot euq ed etrapuges y aigam al renetna ed odagrancne le sere ,dadilibasnopser atse noC \*savitcerroc senoicca azilaeR .A necan A seredA soL \*soviticerd sol a oyopa y n<sup>3</sup>AicamroF lanoicalerb etnemathla y ocig;Am ,oditrevid osecorp nu omoc agevan es ,roiretsop aAd adac atsah aAd remirp le edsed ,odot euq ed esraruges y enell es neiugla ed n<sup>3</sup>Aicatartnec al noc odanoicaler oelepap le odot euq ed esraruges ed agracne es n@Aibmat detsU .oirasecen aes n<sup>3</sup>Agnes sarutcaf sal eraperP \*\*raboC a satneuC - dadilatbatnC\*. 91-DIVOC ed sisrc al etnareud n<sup>3</sup>Aisneterbos ed dadicapac ed n<sup>3</sup>Aicacifitrecer al arap otartnoc nu sonareteV ed n<sup>3</sup>Aicartsinimda al rop odacidujda euf eldnah ,etnemetrneicer s;Am .sv sociq C<sup>A</sup>rtartse totad ed n<sup>3</sup>Aicaterpretni al netimrep euq ,samelborp ed n<sup>3</sup>Aiculoser ed y selanoicazinagro ,sacit;Alana sedadilibah \*. sonamuh sorsruer ed otinematraged led elbatner y etneimanicn le rasivrepus arap sonamuh sorsruer ed rotcerid le noc n<sup>3</sup>Aicarobaloc ahcrtse ed serotcerid soL .otnelat noc sotadidnac rirbuscud y etneimandner sotadibasnopser nos sonamuh sorsruer ed rotcerid soL .sodaelpmec sol ed ratseneib le arap sodauced sotneimidecorp y sacit;Alp sal eiteitnam sotaditnac arap sotsrdtusnai sotaditnac sonamuh sorsruer ed rotcerid soL n<sup>3</sup>AicpircseD ojabart tu riurtsnoC sotartnoc ed osecorp lic;Arp otid C<sup>A</sup>rd ed atejrat ereiuquer es on .sairaid saerat razilaer arap selausuni socisAf sotisiuquer soirasecen nos on y airatnedes aredisnec es n<sup>3</sup>Aicisop aL \* :ojabart ed onrotne y sacisAf sadnameD\*, etneidnepednI adiV ed dadinumoC artseun ed ortsneun ed ovtarobaloc etnematl a opiuqe ortsneun ed aresrin arap )names al a saroh 02 sonamuh sorsruer ed rotcerID From three to five years in accounting, including accounts payable and namine processing. \* Basic comprehension of IRS regulations. \* You can guide and / or help with the processes of evaluation and performance review, benefits and compensation. Throughout the day, they participate in meetings with ,n<sup>3</sup>Aicaticapac ,n<sup>3</sup>Aicceles ,n<sup>3</sup>Aicatartnec ,sotseup ed n<sup>3</sup>Aicasnepmoc y n<sup>3</sup>Aicacifisalc omoc sadanoicaler saer;A ne aicneirepxe ed so±Aa sert sonem IA .A .kroY aveuN ,teivretaW ne artneucne es etnepioP rekahS ,C<sup>A</sup>soj naS ed sanamreH sal rop odanicortaP gnhicaoc ed y savitlusnoc sedadilibah \* atcerid y aralc arenam anu ed otircse rop omoc etnemlaro otnat ,lanosrep y n<sup>3</sup>Aicartsinimda ed selevin sol sodot noc esracinumoc ed dadicapac \* oelpme y lanosrep ed sacit;Arp sal ed otneimiconoC \* elbacilpa yel al y sodaelpme sol noc senoicaler ed otneimidecorp led otneimiconoC \* soiraroh y soiralas ed selaredef y selatate seyel sal ed otneimiconoC \* sonamuH ocnic ed ominAM \* sadireferp )RHPS/RHP o PCS/PC-MRHS( sonamuH sorsruer ed selanoiseforP arap senoicacifitrec \* .4\*.1\*.91 DIVOC anucav al nagnet sodaelpme sol sodot euq somireuquer ,oicogen ortsneun ed azelarutan al a odibeD :senoicaredisnec 91-DIVOC senreiv a senul ed \*:oiraroH aroh rop 0.23\$ edseD :laicrap opmeita ogaP :oelpme ed opit;elbacilpa yel al rop adidgetorp n<sup>3</sup>Aicacifisalc arto reiuqlauc o ,onaretev ed odatse le ,dadicapacsd al ,lanoican negiro le ,dade al ,lauxes n<sup>3</sup>Aicatneiro al ,oren C<sup>A</sup>g le ,n<sup>3</sup>Aigiler al ,roloc le ,azar al atneuc ne renet n oelpme ed setnaticlos y sodaelpme sol sodot a oelpme ed sedadintutropo ed dadlaugi somecerfO .selairaserpmre sedadisencen sus a natpada es rojem euq .HH.RR ed sacit;Arp sal ed aicnatropmi al selra±Aesne arap aserpme al ed soviticejne sol noc nacinumoc es aserpme amsim al arap najabart euq .HH.RR ed selaicremoc soicos sol ,oirtartnec le roP .JN ,sumaraP ne artneucne Jbew oitsT TF arap ocid C<sup>A</sup>m oruges y OTP someneT .larobal acit C<sup>A</sup>l at noc sodanoicaler setneicr setnedicni ritucsid arap HHRR ed otinematraged led sorbmeim soto y HHRR ed setnereje erbos erbos nazigetrsE .arodatupmoc ed ojabart ed n<sup>3</sup>Aicatse anu ne odazilaer ojabart led etrap narg noc ,odagnolorp opmeit ed odoArep nu ereiuquer n<sup>3</sup>Aicisop aL .jA Aaicnatsni amitl<sup>9</sup>A nE .setimA l rom a rip murretni odaiporpa se euq someerC .sedadintutropo ed dadlaugi ed otneimilpmuc o/y sodaelpme arap dna seicilop rof snoitadnmecor sekam ,sisylana dna scirtem no desab A .jyllabolg detceles era seinapmoc fo %2 ylno ynapmoc labolG rovaednE na sa detceles eb ot noiger ellivsiuoL rovaednE eht morf seinapmoc 6 ylno fo eno osla si eldnah .rovaednE no noitamrofni erom rof Jetisbewl eeS .stegn dub latnemtraped dna ,gnitturcer ,gniffats htwi pihsredael tsissA A .rof gnikool era ew atilrahC eht ro elrhahC eht tsui si sihT .tnemtraped secruoser namuh sA A RH .deriquer dleif detailer ro ,ygolhcsP lairtsudn noitartsinimda ssenisuB ,securuseR namuh ni eerged srolehcaB A rednU \*setadidnac tiurceR .gniniart boj dna stfeneb ,noitasnepmoc reporp htiw meht gnidivorp yb seeyolpme s ummoc labrev riehT .elbissop sa lanoitcnuf dna yhtlaeh sa era smaet dna stnemtraped taht erus gnikam ,sredael maet dna ,sreganam ot ecnadiug edivorp ot pleh lliw uoy tpmexenon ro tpmexe sa deifissalc ylreporp era sboj taht erusne ot stidua noitacifissalc gnitcudnac htiw tsissa ro tcudnac yaM A en yap rieht fo lla dna seeyolpme ,srotcartnec gnitagivan eb liiw uoy Y .yltnetsisnec dna ylriaf deretsinimda era seicilop noitazinagro gnirusne ;noituloser etupsid dna gnivils melborp ,stclfnoc detailer boj dna lennosrep gnilindrager gnilesnuoc dna troppus gnilulcni snoitaler eeyolpmE \*:gnilulcni vistroppus RH neherpmoc edivorp of ffats dna sreganam htiw ylesolc krow lliw rotcerID ecruoseR namuh ehT .smargorp RH fo noitatenmelpmi eht hguorht tnemnorivne krow sAT sovitjebo sol ed ortned sodaelpme sol ed ollorrased le y ogzaredil le ,otnelat led n<sup>3</sup>Aitseg al o±Aepmesed led n<sup>3</sup>Aitseg al ,draobno al ,n<sup>3</sup>Aicasnepmoc al ,otneimilpmuc le ne sodartnec sonamuh sorsruer ed sosecorp sol rartsinimda y rallorrased ed elbasnopser ocim;Anid lepap nu se etsE .ojabart ed atrefo anu azitnarag Auaq adanoicropor n<sup>3</sup>Aicamrofni sal ed anugrin y ,lagel rosesa or arrrac us somos on euq atneuc ne agneT .evalc se n<sup>3</sup>Aicaenla aL .otneimilpmuc y dadilautrop ,n<sup>3</sup>Aisicerp ed seradn;Atse totla s;Am sol eneitnam euq opmeit la sonretxe y sonretne ed ortned senoicisop sal sadot noc euq laugiaL .detsu arap n<sup>3</sup>Aicisop al res aArdrop atse \*,s;Am emiD \* sedadilibasnopser ed ecnacla us y dade/4Agitna us ne nereifid ,sonamuh sorsruer ed sotneimidecorp y sacit;Alp ed n<sup>3</sup>Aicatnemelpni al razitnarag arap najabart sobma sonamuh sorsruer ed sotneimidecorp y sacit;Alp ed n<sup>3</sup>Aicatnemelpni al razitnarag arap najabart sol euqnuA ?odnum le odot ne apmoO apmoO noc areidecus aigam al euq odneicah abatse aknwII eilliW sartneim neitamanoicnuf ne etalocohc ed acirb;Af us y aknoW eilliW a retentnam saArDop;A rotcerID RH noitacoL enO :ojabart led n<sup>3</sup>AicacibU \*odireuquer( so±Aa 3 .ecifO tfosorcIM \*:)adireferp( aicneirepxe al raznemoc ed setna esracibuer aenap or elbaifnco arenaed azalsped :YK ,ellivsiuoL \* a n<sup>3</sup>Aicacifinob ed ogap ed dadicapac \*:oiratnemelpmoc ogaP saroh 8 ed onruT \* :n<sup>3</sup>Aisiv ed oruges ed oiraroH \* FFO dulas ed opmeit latned orugeS \* :soicifeneB o±Aa rop 0.000.521 \$ - 0.000.011 \$ :otelpmoc opmeit a ogaP :ojabart ed opit;odireuquer on orep sereiferP PCS-MRHS o PC-MRHS .A lagel otneimilpmuc le renetnam y anosrep ed samelborp sol radroba arap ,sodaelpme sol a reneter y raitom arap ,sodacifilac sotadidnac a ratartnec y rearta arap saicnereges sal sadiulcni ,avitzainagro arutluc al rarojem arap of business. A Director of Human Resources generally informs the Executive Director (CEO) to transmit information and receive guidance on human resources procedures. Including, among others, reimbursements, commissions, elevations and bonuses. A Human Resources Director, or Director of Human Resources, is responsible. Supervise the management of human resources and the operations of the Department to meet the organization's policies and procedures. When handled with respect, disciplinary action can result in the success of a team member. What is ... Does you excite the idea of helping a company that is expected to grow 100% in the next year? You will direct the navigation of the appropriate disciplinary actions of employees and contractors to avoid the loss of valuable team members, as well as avoid litigation or a

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