

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS**

68-0157 (9-06) - 3091078 - EI

CATHERINE M PUTNEY
Claimant

APPEAL NO: 09A-UI-07228-DWT

**ADMINISTRATIVE LAW JUDGE
DECISION**

J PETTIECORD INC
Employer

OC: 04/12/09
Claimant: Appellant (1)

Section 96.5-2-a -Discharge

STATEMENT OF THE CASE:

Catherine M. Putney (claimant) appealed a representative's May 7, 2009 decision (reference 01) that concluded she was not qualified to receive benefits, and the account of J. Pettiecord, Inc. (employer) would not be charged because the claimant had been discharged for disqualifying reasons. After hearing notices were mailed to the parties' last-known addresses of record, a telephone hearing was held on May 29, 2009. The claimant participated in the hearing. Janelle Patterson and Jerry Hans appeared on the employer's behalf. Based on the evidence, the arguments of the parties, and the law, the administrative law judge enters the following findings of fact, reasoning and conclusions of law, and decision.

ISSUE:

Did the employer discharge the claimant for work-connected misconduct?

FINDINGS OF FACT:

The claimant started working for the employer on July 30, 2007. The claimant worked full-time as an accounts payable/receivable clerk. In January 2009, Patterson started supervising the claimant.

Prior to April 2009, the claimant's job was in jeopardy if she again breached confidentiality. There had not been any problems of this nature since late December 2008. In early April 2009, the employer learned the claimant changed an invoice Hans issued in March and increased the amount of the invoice or bill owed by M.M. by over \$1,000.00. The claimant changed the invoice so the amount of M.M.'s check sent to the employer balanced with the invoice. Since January 2009, the claimant had been blindly matching M.M.'s checks to invoices that equaled or almost equaled the amount of the check. If the invoice did not exactly match the check, the claimant forced the balance by making small monetary changes on the invoice. M.M.'s account had been a problem for the claimant and she did not know how to balance the invoices with the checks, except change the amount on the invoice.

In early April another customer, J.K., informed the employer that M.M. had been paying the employer for rock that J.K. had actually delivered and sold to M.M. As a result, the employer owed J.K. around \$6,700.00 for payments M.M. erroneously sent to the employer when the

payments should have gone to J.K. The employer concluded that if the claimant had not falsified invoices to force a balance, problems with M.M.'s account would have been resolved earlier. On April 13, 2009, the employer discharged the claimant for falsifying an invoice by increasing the amount on the invoice to M.M. by over \$1,000.00 so M.M.'s check would balance with the invoice.

REASONING AND CONCLUSIONS OF LAW:

A claimant is not qualified to receive unemployment insurance benefits if an employer discharges her for reasons constituting work-connected misconduct. Iowa Code section 96.5-2-a. For unemployment insurance purposes, misconduct amounts to a deliberate act and a material breach of the duties and obligations arising out of a worker's contract of employment. Misconduct is a deliberate violation or disregard of the standard of behavior the employer has a right to expect from employees or is an intentional and substantial disregard of the employer's interests or of the employee's duties and obligations to the employer. Inefficiency, unsatisfactory conduct, unsatisfactory performance due to inability or incapacity, inadvertence or ordinary negligence in isolated incidents, or good faith errors in judgment or discretion are not deemed to constitute work-connected misconduct. 871 IAC 24.32(1)(a).

The evidence indicates the claimant was frustrated at work because of problems she had with balancing M.M.'s checks to the employer's invoices. The claimant did not feel comfortable talking to Patterson about problems she had with balancing M.M.'s account. As a result of the claimant's lack of knowledge, she did not realize M.M. should have been paying J.K. instead of the employer about \$6,700.00 for rock J.K., not the employer had sold to M.M. Although the claimant knew the employer allowed her to force a balance for small amounts, the claimant decided to change an invoice billed to M.M. and increased it by more than \$1,000.00 so it would balance with a check M.M. issued to the employer. The claimant did not tell the employer she had done this. The claimant's decision to increase an invoice by over \$1,000.00 without any supporting documentation and her failure to bring this to the employer's attention amounts to an intentional and substantial disregard of the employer's interests. The claimant's assertion that she did not have any formal training does not excuse this conduct. The claimant committed work-connected misconduct. As of April 12, 2009, the claimant is not qualified to receive benefits.

DECISION:

The representative's May 7, 2009 decision (reference 01) is affirmed. The employer discharged the claimant for work-connected misconduct. The claimant is disqualified from receiving unemployment insurance benefits as of April 12, 2009. This disqualification continues until she has been paid ten times her weekly benefit amount for insured work, provided she is otherwise eligible. The employer's account will not be charged.

Debra L. Wise
Administrative Law Judge

Decision Dated and Mailed

dlw/pjs