

ARKANSAS COURT OF APPEALS

DIVISION II

No. E09-181

CARLA A. KRUEGER

APPELLANT

V.

DIRECTOR, DEPARTMENT OF
WORKFORCE SERVICES, and WAL-
MART

APPELLEES

Opinion Delivered MAY 5, 2010

APPEAL FROM THE ARKANSAS
BOARD OF REVIEW
[NO. 2009-BR-00609]

AFFIRMED

M. MICHAEL KINARD, Judge

Carla A. Krueger, in a pro se, unbriefed appeal, challenges the decisions of the Department of Workforce Services, the Arkansas Appeal Tribunal (Tribunal), and the Arkansas Board of Review (Board), all of which found that she was not eligible for unemployment benefits. The Board affirmed the Tribunal's finding that appellant was discharged for misconduct in connection with her work on account of dishonesty. We affirm the Board's decision.

Appellant worked for the employer, Wal-Mart, as a human resources information system (HRIS) coordinator for employment practices and was responsible for the HRIS support team. The service project manager testified at the hearing before the Tribunal that appellant was discharged from her employment for "gross misconduct" as a result of her falsification of time adjustments and use of another associate's identification without

authorization. The senior project manager testified that appellant signed into the employer's computer using a senior director's identification information, without proper authorization, and processed an "exception," which is a process solely utilized by a director to conduct job code and personnel changes that impact an employee's job title or salary.

According to the service project manager, after she confronted appellant regarding her actions, appellant stated that she signed in as a senior director in an effort to process the employees more rapidly. However, the company has a policy that requires employees to perform work under their own individual identification and password, and the senior project manager testified that appellant violated that policy. The senior project manager also testified that appellant violated a company policy that required employees to report their work time accurately by submitting a false time adjustment sheet indicating that she reported to work twenty minutes earlier than the time actually identified on her identification badge scan read-out and the sign-in sheet at the guard desk.

Appellant testified that she did not intend to falsify her time adjustment sheet or steal time from the employer. Appellant stated that she was accustomed to submitting her time adjustments late, and that she might have made a mistake on her timesheet. Appellant also stated that she may have arrived in the parking lot at the time on her sheet, but not have entered the building until a later time after searching for her identification badge in her car.

Appellant admitted that she logged into the computer under the senior director's identification, and that she processed an exception. Appellant contended that she submitted

the exception because the senior director was not processing the exceptions as directed and appellant felt that she needed to process the exception in order to speed up the process. Appellant acknowledged the employer's policy against using another employee's identification; however, she maintained that she had "super user access" to the employer's computer system that allowed her to log on as other employees who had authorization to process exceptions. Appellant stated that she did not need authorization to process exceptions under another director's identification. On the Discharge General-Claimant Statement, which appellant completed on January 13, 2009, appellant states that she understands that she was not supposed to log onto the computer under another employee's identification; however, she also states that after asking a couple of times whether it was permissible for her to approve the manager's exceptions, she thought that she was allowed to do so. The senior project manager did not refute appellant's assertion that she had "super user access," but argued that she used her access without proper authorization.

The Board found that appellant was discharged for misconduct in connection with the work.¹ The Board determined that appellant's failure to accurately record the time she worked was a "willful disregard of the employer's interest." The Board also stated in its

¹On page four of the Board's written opinion under "Findings of Fact and Conclusions of Law" the following sentence appears: "After a consideration of the evidence the Board of Review finds that the claimant was discharged from last work for *reasons other than* misconduct in connection with the work." (Emphasis supplied.) Given that there are several other occasions in its opinion where the Board indicates that it found that appellant was discharged for misconduct, we have concluded that the inclusion of the emphasized language in the afore-quoted sentence was a clerical error by the Board.

opinion that it was not persuaded by appellant's argument that she believed she had the authority to process exceptions. The Board found that the employer established by a preponderance of the evidence that appellant's conduct amounted to misconduct in connection with the work on account of dishonesty so as to disqualify appellant from receiving unemployment benefits and affirmed the decision of the Tribunal. Appellant filed a timely appeal to this court.

In appeals of unemployment compensation cases we review the evidence and all reasonable inferences deducible therefrom in the light most favorable to the Board of Review's findings. *Brooks v. Director*, 62 Ark. App. 85, 966 S.W.2d 941 (1998). The findings of fact made by the Board of Review are conclusive if supported by substantial evidence; even when there is evidence upon which the Board might have reached a different decision, the scope of judicial review is limited to a determination of whether the Board could have reasonably reached its decision based upon the evidence before it. *Bennett v. Director*, 73 Ark. App. 281, 42 S.W.3d 588 (2001); *Brooks, supra*. Substantial evidence is such evidence as a reasonable mind might accept as adequate to support a conclusion. *Bennett, supra*.

We hold that the decision of the Board is supported by substantial evidence. Evidence was submitted indicating that appellant both turned in an incorrect time sheet and accessed the employer's computer system using another employee's identification and password to process an exception. Appellant's actions violated policies of the employer. Appellant attempted to explain her actions, but the Board was not bound to accept her explanations.

Cite as 2010 Ark. App. 386

The credibility of witnesses and the weight to be accorded their testimony are matters to be resolved by the Board. *Williams v. Director*, 79 Ark. App. 407, 88 S.W.3d 427 (2002). In fact, the Board stated in its opinion that it did not credit appellant's explanations for her actions. The opinion of the Board is affirmed. We also wish to point out that, in her notice of appeal, appellant states that she is now considered "rehirable" by the employer. As this information was not part of the record before the Board, we did not consider it in reaching our decision.

Affirmed.

ROBBINS and MARSHALL, JJ., agree.