

County of Solano  
Office of the Auditor-Controller



**COUNTYWIDE OVERTIME REVIEW**

**November 15, 2018**

**Auditor-Controller: Simona Padilla-Scholtens, CPA**  
**Assistant Auditor-Controller: Phyllis S. Taynton, CPA**  
**Deputy Auditor-Controller, Kirk Starkey**  
**Auditor: Jasmine Herber, CPA**

## Countywide Overtime Review

### Table of Contents

---

	<u>Page</u>
Introduction.....	2
Background.....	2
Objective .....	3
Scope and Methodology .....	3
Conclusion .....	3
Findings, Recommendations, and Management Responses .....	5

## **INTRODUCTION**

Pursuant to the Internal Audit Division's fiscal year 2018/19 audit plan, we performed a countywide internal control review of overtime processes.

## **BACKGROUND**

Solano County overtime work is defined as all work authorized by a County Department Head, or designee, performed in excess of forty (40) hours per workweek or eighty hours (80) per pay period depending on their Fair Labor Standards Act (FLSA) classification. In County employment, payment of overtime is governed by each employee's respective Memorandum of Understanding (MOU). MOU's govern employee's salaries and benefits, including overtime.

Numerous situations arise in the normal course of County business operations that require overtime. For example, routine County services that continue or occur beyond normal work hours, after hours building maintenance, responding to emergencies, specialized project demands, filling in for position vacancies, and filling in for staff out on extended leave (e.g. disability).

The County uses an automated system, *Intellitime*, to manage employee time reporting for payroll purposes. Employees use the automated system to electronically submit timesheets, leave requests, and overtime requests<sup>1</sup>.

For the fiscal year 2017/18, Solano County paid over \$6,100,000 in overtime wages. In our review we selected a sample of County employees who earned significant overtime dollars during the fiscal year. The employees selected were from the following departments: District Attorney, General Services, Health and Social Services, Probation, Resource Management, and the Sheriff's Office.

Overtime expenditures for these Departments for fiscal year 2017/18 is as follows:

<b>Department</b>	<b>Overtime Expenditures</b>
District Attorney	\$100,497
General Services	\$ 70,016
Health and Social Services	\$452,281
Probation	\$150,178
Resource Management	\$ 70,517
Sheriff's Office	\$5,015,347 <sup>2</sup>

Overtime requests must be approved in advance by the Department Head or his/her designee prior to working any overtime. The request must include the task, reason, date, time and the number of hours projected to complete the work. Employees may not report on their timesheet any overtime hours scheduled but not yet worked regardless of the timesheet submission deadline<sup>3</sup>.

---

<sup>1</sup> Some departments are using *Intellitime Dynamic Scheduling* module.

<sup>2</sup> Of this amount, \$170,734 represents overtime expenditures of Animal Care Services, Vehicle Theft Division, and overtime paid from the County Disaster Fund.

<sup>3</sup> This paragraph sourced from the Auditor-Controller's Office Payroll Policies and Procedures (Revised February 2010).

## **OBJECTIVE**

The objectives of our review were to determine if adequate controls are in place and operating effectively to provide proper overtime authorization, monitoring and justification, accurate payroll processing, and compliance with payroll policies and procedures.

## **SCOPE and METHODOLOGY**

The scope of our review was limited to reviewing Department internal controls and processes in place for reporting overtime during FY ending 6/30/18. To achieve our objectives, we performed the following:

- Reviewed federal and state laws and regulations pertaining to overtime, including the FLSA;
- Reviewed departmental policies and procedures pertaining to overtime;
- Reviewed the Memorandum of Understanding (MOU) pertaining to overtime for classifications working at the various Departments;
- Interviewed Department management on its processes for managing overtime; and
- Reviewed a sample of employee timesheets.

We conducted our review in accordance with the *International Standards for the Professional Practice of Internal Auditing* as developed by the Institute of Internal Auditors (IIA).

In any system of internal controls inherent limitations exist which may result in errors or irregularities occurring and not being detected. Limitations may include, but are not limited to, resource constraints, management override, and circumvention of internal controls by collusion. Accordingly, our review would not necessarily disclose all weakness in the operating procedures, accounting practices, and compliance with County policy.

## **CONCLUSION**

Based on our review, the internal controls and processes for managing overtime appear to be in place and generally operating effectively. However, we identified the following internal control deficiencies:

1. Countywide overtime reporting policies and procedures are outdated.
2. Supervisors approved timesheets that included overtime hours not yet worked.
3. Lack of documentation showing pre-approval of overtime.
4. One employee in one Department overstated overtime hours worked on timesheets.
5. Some public safety employees are earning significant overtime while performing administrative functions.

The following pages provide a detailed description of the findings and the related recommendations organized by Department. These recommendations will assist Departments in improving internal controls over the overtime process.

The department's responses to the related recommendations are included in the accompanying schedule of opportunities for improvements and recommendations.

The Internal Audit Division thanks the management and staff of the District Attorney's Office, General Services, Health and Social Services, Probation, Resource Management, and the Sheriff's Office for their time, assistance, and cooperation extended to us during our review.

## **FINDINGS, RECOMMENDATIONS, and MANAGEMENT RESPONSES**

### **COUNTYWIDE**

#### **1. Countywide overtime policy and procedures are outdated**

The County uses an electronic timekeeping software application (*Intellitime*) to manage employee time reporting for payroll purposes. Employees use the automated system to electronically submit and approve timesheets, leave requests, and overtime requests.

Countywide policies and procedures for Leave and Overtime Requests and Timesheet Reporting<sup>4</sup> are outdated as they do not reflect the County's use of an electronic timekeeping software application. In addition, the current policies do not address overtime due to emergencies or unforeseen situations. The current policies were last revised in February 2010 and the electronic application was implemented in 2013.

Policies and procedures communicate management's intentions and expectations, and provide employees with written procedures to carry out activities in an effective and efficient manner.

Updated policies and procedures incorporating the use of *Intellitime* and addressing overtime due to unforeseen situations provide consistency in administering overtime and establish expectations for both supervisors and employees. Outdated policies and procedures can result in inconsistent practices among employees.

#### **Recommendation:**

Update the countywide Leave and Overtime Requests and Timesheet Reporting policies and procedures to reflect usage of the electronic timekeeping software application *Intellitime* and address overtime due to unforeseen situations.

#### **Auditor-Controller's Office Response:**

The Auditor-Controller agrees with the recommendation. We are updating the policy and procedures to reflect the current automated environment under the County's IntelliTime Virtual Timecard Interface (IntelliTime) system. The updated policy and procedures will be distributed and posted to the Auditor-Controller's shared intranet site for all departments in February 2019.

---

<sup>4</sup> Auditor-Controller's Office Payroll Policies and Procedures.

## **DISTRICT ATTORNEY'S OFFICE**

### **1. Employees reported scheduled overtime when it was not yet worked on their timesheets**

We randomly selected timesheets of the Department's top ten (10) highest overtime earners from July 1, 2017 to April 30, 2018. Our review of employee timesheets disclosed scheduled overtime on four (4) out of thirty-seven (37) timesheets were posted to the timesheet prior to the employee working overtime.

County policy prohibits employees from reporting on their timesheet any overtime hours scheduled, but not yet worked, regardless of the timesheet submission deadline. Approving timesheets ahead of time may result in the payment of overtime for overtime not worked.

#### **Recommendation:**

Require supervisors approving timesheets containing overtime to only approve them after the overtime has been worked.

#### **Management response:**

The department has and will continue to abide by the County Overtime Request Policy and Procedures, as overtime must be approved in advance by the Department Head or his/her designee prior to working overtime, with the employee providing information about the task, reason, date, time and projected number of hours needed to complete the work.

The department agrees with the recommendation regarding IntelliTime timesheet approval of overtime after the overtime has been worked. We will remind staff that performs overtime to submit the IntelliTime overtime request after the overtime work has been performed. We will remind supervisors to approve overtime requests in IntelliTime only after the work has been performed.

## **GENERAL SERVICES**

### **1. Lack of documentation showing pre-approval of overtime**

Our review of employee timesheets and overtime requests disclosed overtime requests were not always submitted and approved prior to employees working overtime.

The majority of the overtime we reviewed was unplanned. As such, it was not feasible for an employee to submit an overtime request and wait for approval in *Intellitime* prior to working overtime. An example of unplanned overtime includes emergency repair work at County facilities occurring after-hours. In such cases, the supervisor or manager is alerted to the emergency and calls an employee into work to work overtime.

We also noted overtime reported for floor care projects was not pre-approved. Floor care projects are planned overtime. As such, employees should submit overtime request in *Intellitime* and obtain approval from their supervisor before working the overtime. Our review disclosed overtime requests for floor care projects were submitted and approved after the employee worked the overtime.

County policies and procedures require employees to submit overtime requests in advance and receive Department Head or his/her designee approval before overtime is worked.

Lack of documentation of pre-authorization to work overtime increases the risk of inaccurate and/or unauthorized overtime hours being reported. In addition, employees may be determining their need for overtime rather than management.

**Recommendations:**

1. Require employees to submit overtime requests in *Intellitime* and obtain the supervisor's approval for planned overtime in advance.
2. Require employees to submit overtime requests the next business day for unplanned overtime.

**Management response:**

General Services thanks the auditing team for conducting due diligence with regards to overtime policies and procedures, reporting, and implementation.

1. General Services does not totally agree with the auditing team's finding pertaining to floor care projects. Although all floor care projects are pre-planned, the actual staff completing the project is unknown until the day prior to or the day of the actual project.
  - The overtime for such projects is on a volunteer basis.
  - Due to the nature of the work, implementation times, and the compliment of the team needed total project hours necessary may not be known until the day of execution.
  - Sick call offs and work restrictions play a part in this allocation as well.
  - All floor care project team overtime requests are approved in advance (verbally).
  - All work conducted as well as time reported are supervised and does not allow for an employee to misreport actual work efforts.

General Services will be happy to comply with the recommended action in the following manner:

- All staff anticipated to work on pre-planned projects will receive pre-approval via e-mail.
- The day after the project, all employees who actually worked the overtime will submit the overtime request in *Intellitime* and reference the e-mail approval date.
- It should be acknowledged that any early payroll due dates, will result in additional PPA's for projects worked over the weekend.

General Services also believes that occasionally the recommendation will impact timely payment of wages for overtime worked. It is difficult to find volunteers to work on projects pertaining to floor care and the possibility that it could take three weeks to be compensated – as happens when time sheets are due early – makes it more difficult to obtain volunteers.

2. General Services is already compliant with the recommendation to report overtime on the next business day when responding to off-hours unplanned/emergency work.

## **HEALTH and SOCIAL SERVICES**

### **1. Employees reported scheduled overtime when it was not yet worked on their timesheets**

We randomly selected timesheets of the Department's top ten (10) highest overtime earners from July 1, 2017 to April 30, 2018. Our review of the employee's timesheets disclosed a Public Health Nurse (Sr.) posted scheduled overtime not yet worked to the timesheet on 11 out of 13 timesheets we reviewed. The timesheets containing scheduled overtime were also approved by the supervisors before the employee worked overtime.

County policy prohibits employees from reporting on their timesheet any overtime hours scheduled but not yet worked, regardless of the timesheet submission deadline. Approving timesheets ahead of time worked may result in the payment of overtime for overtime not worked.

#### **Recommendation:**

Require supervisors to approve timesheets containing overtime after the overtime has been worked.

#### **Management response:**

See Attachment B

### **2. Overtime was not pre-authorized in *Intellitime* before overtime was worked**

Our review of employee timesheets and overtime requests disclosed a majority of the overtime reported by a Public Health Nurse (Sr.) was not approved in *Intellitime* prior to working the overtime. Based on the reason for overtime stated on the overtime requests, the overtime appeared to have been planned.

County policies and procedures require employees to submit overtime requests in advance and receive Department Head or his/her designee approval before overtime is worked. Department policies and procedures require employees to submit overtime request in *Intellitime* and obtain supervisor's approval prior to working non-emergency overtime hours. For emergency overtime, employees are required to submit an overtime request along with describing the justification for the overtime in *Intellitime* the next business day.

Lack of documentation of pre-authorization to work overtime increases the risk of inaccurate and/or unauthorized overtime hours being reported. In addition, employees may be determining their need for overtime rather than management.

#### **Recommendation:**

Require employees to submit overtime request in *Intellitime* and obtain an approval prior to working overtime.

#### **Management response:**

See Attachment B

### **3. One employee overstated actual overtime hours worked**

During our review of employee timesheets and overtime requests, we noted a Public Health Nurse (Sr.) who earned \$21,911 of overtime for FY17/18 consistently reported overtime from 5:30AM to 7:30AM.

We obtained a copy of the employee badge access report and compared it with the overtime hours reported on the employee's timesheet. Our review disclosed the employee reported an earlier start time, ranging from 4 to 47 minutes<sup>5</sup>, on the timesheet rather than the time actually entered into the workplace.

County and department policy require only the actual overtime worked be reported on the timesheet.

Incorrectly reported overtime hours will result in the payment of overtime for overtime not worked. In this instance, the average overstatement was 18 minutes per day of reported overtime. This average daily overstatement, extrapolated to a year, results in a potential overpayment of approximately \$3,250 for fiscal year 2017/18.

#### **Recommendations:**

1. Require employees to report the actual hours worked on the timesheet.
2. Recover overstated overtime from the Public Health Nurse (Sr.)
3. Determine the business need for this overtime.

#### **Management response:**

See Attachment B

## **PROBATION**

### **1. Supervisors approved timesheets that included overtime hours not yet worked**

We randomly selected timesheets of the Department's top ten (10) highest overtime earners from July 1, 2017 to April 30, 2018. Our review of employee's timesheets disclosed scheduled overtime on two (2) out of thirty (30) timesheets we reviewed were posted to the timesheet prior to the employee working overtime. The timesheets containing the scheduled overtime were also approved by the supervisors before the employee worked overtime.

County policy prohibits employees from reporting on their timesheet any overtime hours scheduled but not yet worked regardless of the timesheet submission deadline. Approving timesheets ahead of time may result in payment of overtime for overtime not worked.

#### **Recommendation:**

Require the supervisor to approve timesheets only after the overtime has been worked.

---

<sup>5</sup> We were unable to determine/verify, therefore we compared the overtime reported on the timesheet to the time the employee entered the building using their uniquely assigned badge.

**Management response:**

The Juvenile Detention Facility agrees with the recommendation. It should be noted that within the 24 hours per day, 7 days per week operations, coverage is mandated by State and Federal regulations. As the facility routinely schedules and assigns overtime, and as timecard submission dates can coincide with these efforts, there were two (2) noted events in which the Supervisor approved the timecard prior to the employee completing the shift. The issue will be discussed in the January 17, 2019, Supervisor meeting to assure that Supervisors are reminded of the need to approve timesheets only after the overtime is worked.

**2. Overtime was not pre-authorized in *Intellitime* before overtime was worked**

Our review of employee timesheets and overtime requests disclosed overtime requests were not submitted and approved prior to employees working overtime. The Administrative Services Manager represented the employee was given verbal approval prior to working overtime.

County policies and procedures require employees to submit overtime request in advance and receive Department Head or his/her designee approval before overtime is worked.

Lack of documentation of pre-authorization to work overtime increases the risk of inaccurate and/or unauthorized overtime hours reported. In addition, employees may be determining the need for overtime rather than management.

**Recommendations:**

1. Require employees to submit overtime request in *Intellitime* and wait for supervisor's approval for planned overtime.
2. Require employees to submit overtime request the next business day for unplanned overtime.

**Management response:**

Probation agrees with the recommendations. It should be noted that this finding was specifically on an Administrative support staff who was asked to work overtime by the Administrative Services Manager to complete special projects. Since it was undetermined how long the projects would be completed, the overtime request was not submitted in the *Intellitime* and approved until after the staff worked the overtime.

**DEPARTMENT OF RESOURCE MANAGEMENT**

**1. Employees reported scheduled overtime but not yet worked on their timesheet**

We randomly selected timesheets of the Department's top ten (10) highest overtime earners from July 1, 2017 to April 30, 2018. Our review of the employee timesheets disclosed scheduled overtime on two (2) out of thirty (30) timesheets were posted to the timesheet prior to the employee working overtime. The timesheets containing scheduled overtime were also approved by the supervisors in advance of the overtime worked.

County policy prohibits employees from reporting on their timesheet any overtime hours scheduled, but not yet worked, regardless of the timesheet submission deadline. Approving timesheets ahead of time may result in the payment of overtime for overtime not worked.

**Recommendation:**

Require supervisors approving timesheets containing overtime to only approve them after the overtime has been worked.

**Management response:**

The Department concurs with the findings and recommendation. To improve upon its 93% compliance rate established by this audit, the Department distributed an updated overtime policy and procedures to all staff on January 10, 2019. This updated policy and procedures require all staff (supervisors and employees) to follow the Solano County Auditor-Controller Leave and Overtime Request and Timesheet Reporting Policy and Procedures revised February 2010. The Department's updated policy specifically details that an employee may only submit overtime worked on a timesheet and that an employee must submit a Pay Period Adjustment (PPA) in IntelliTime during the next pay period to claim approved overtime worked after submission of a timesheet. The Department's updated policy also require supervisors approving timesheets containing overtime to only approve them after the overtime has been worked.

**2. Overtime was not pre-authorized in *Intellitime* before overtime was worked**

Our review of employee timesheets and overtime requests disclosed overtime requests were not submitted and approved prior to employees working overtime.

The majority of the overtime we reviewed was unplanned. As such, it was not feasible for an employee to submit an overtime request and wait for approval in *Intellitime* prior to working overtime. In these situations, the employee contacts his/her supervisor through phone call or email to obtain approval to work overtime.

Best practices require employees to submit overtime requests the next business day for unplanned overtime.

Lack of documentation of pre-authorization to work overtime increases the risk of inaccurate and/or unauthorized overtime hours being reported. In addition, employees may be determining their need for overtime rather than management.

**Recommendations:**

1. Require employees to submit overtime requests in *Intellitime* and obtain the supervisor's approval for planned overtime.
2. Require employees to submit overtime requests the next business day for unplanned overtime.

**Management response:**

The Department partially concurs with the findings and concurs with the recommendations. Given the size and functions of the Department, the supervisors are in consistent contact with their staff and engaged in the reasons for overtime, even if written preauthorization in IntelliTime was not provided. While the Department concurs that preauthorization for planned overtime is preferred and needs to be the practice, the Department cannot concur that employees "may be unilaterally determining their need for overtime rather than management". It is the Department's position that the lack of preauthorization is a technical issue, which can be rectified by the updated policy distributed to all Department employees on January 10, 2019, rather than an issue of employees unilaterally determining their need for overtime without management input. The Department's

updated overtime policy requires supervisor approval of planned overtime prior to work being performed, and submission of an overtime request by the employee their next working business day for unplanned overtime.

## **SHERIFF'S OFFICE**

### **1. Overtime was not pre-authorized in *Intellitime* before overtime was worked**

Our review of employee timesheets and overtime requests disclosed overtime paid to administrative staff were not always supported with approved overtime requests prior to employees working overtime.

County policies and procedures require employees to submit overtime requests in advance and receive Department Head or his/her designee approval before overtime is worked.

Lack of documentation of pre-authorization to work overtime increases the risk of inaccurate and/or unauthorized overtime hours being reported. In addition, employees may be determining their need for overtime rather than the business need.

#### **Recommendations:**

1. Require employees to submit overtime requests in *Intellitime* and obtain the supervisor's approval for planned overtime.
2. For unplanned overtime, require employees to submit overtime requests the next business day.

#### **Management response:**

The Sheriff's Office agrees with the need to properly document pre-approval of overtime. Administrative and support staff are directed to submit overtime requests in advance when planned; however, when circumstances require ongoing overtime to meet deadlines or state mandates, it may not always be feasible to submit a daily request. In those instances, the Sheriff's Office has given pre-authorization to work overtime by the supervisor's direction to the employee either verbal and/or by email communication.

It is our understanding the Auditor-Controller's finding stems from two administrative/support staff who were directed to work overtime because one's supervisor was out on extended medical leave and the other was performing mandated duties in support of the jails performed by a position that was then vacant. The Sheriff's Office believes these were isolated incidents.

### **3. Some employees of the Custody Division and Field Operations Division are earning significant amount of overtime while performing administrative functions**

For FY 2017/18, the Sheriff's Office was allocated five hundred sixty-five (565) Full Time Equivalent (FTE)<sup>6</sup>. Two Hundred Ninety-Four (294) of these FTE positions are allocated to the Custody Division and consist mostly of Correctional Officers. Correctional Officers work in the jail facilities.

---

<sup>6</sup> Includes 28 FTE for Animal Care Division, and 2 FTE for Vehicle Theft Division

The Sheriff's Office operates three (3) jail facilities: The Justice Center Detention Facility, Stanton Correctional Facility, and the Claybank Detention Facility. State law requires a sufficient number of personnel to be employed at each local detention facility.<sup>7</sup>

Twenty-four hour operations typically encounter staffing challenges. Challenges include filling open shifts when staff is on leave (e.g. training, annual leave, sick leave), extended leave (e.g. worker's compensation or disability, child bonding), and other approved leave (e.g. military, bereavement) relief, and vacant position relief. Open shifts are typically filled by use of overtime.

The Sheriff's Office incurred \$5,015,347 of overtime expenditures for FY 2017/18 primarily in the Custody Division of which the majority was paid to Correctional Officers.

During our review of employee timesheets, we noted some staff are reporting overtime for performing non-jail related activities and earned significant amount of overtime<sup>8</sup> (see Table 1 below). Specifically, a Custody Sergeant is performing duties and responsibilities similar to an Accounting Technician, a Correctional Officer has duties and responsibilities similar to an Accountant, and another Correctional Officer is performing work similar to a Paralegal<sup>9</sup>.

**Table 1 - Overtime of custody staff performing duties equivalent to a civilian position for FY 2017/18**

Title	Base Salary	Overtime
Custody Sergeant	\$96,496	\$53,967
Correctional Officer <sup>10</sup>	\$77,027	\$66,553
Correctional Officer <sup>11</sup>	\$77,027	\$27,706

Custody Division management represented staff needs to have sufficient knowledge of jail operations to perform the administrative functions currently held by the Custody Sergeant and Correctional Officers. Management also asserted having Custody staff perform administrative functions, instead of a civilian, gives them increased staffing flexibility as Custody staff may also be used to work at the jail if necessary (whereas a civilian cannot).

Proper and efficient use of resources include ensuring public safety staff are properly utilized by having them in a position where the County can benefit from their specialized knowledge, training, skills, ability, and education.

Using Custody staff to perform administrative functions increases the cost to the County because Custody staff are typically paid at a higher rate than civilian staff. Additionally, other Custody staff would not have to work more overtime in order to cover shifts vacated by these staff. If an Accounting Technician, Accountant, and Paralegal, are properly trained to perform the functions

<sup>7</sup> See California Code of Regulations Title 15 – Crime Prevention and Corrections §1027.

<sup>8</sup> Employees are earning public safety benefits via *Calpers* while working in administrative functions. Human Resources Director acknowledges and approves as employees are considered to be on “assignment.”

<sup>9</sup> The Custody Sergeant and the Correctional Officer who is performing duties and responsibilities similar to an Accountant are among the top ten (10) County overtime earners.

<sup>10</sup> Correctional Officer performing duties and responsibilities equivalent to an Accountant.

<sup>11</sup> Correctional officer performing duties and responsibilities equivalent to a Paralegal.

currently performed by Custody staff, the Sheriff's Office could potentially reduce its overtime expenditures by approximately \$165,000 annually.

**Recommendation:**

Re-assign the administrative functions to the appropriate level and classification of staff.

**Management response:**

Before responding, the Sheriff's Office would like to provide some additional information.

- FY2017/18 overtime costs are reasonable considering the department carried a 7% vacancy rate or approximately 40 positions for the year; had more than 25 employees out on extended leave; and schedules training for employees using overtime hours rather than training backfill on overtime.
- Current County policy is outdated as it predates *Intellitime* and does not address ongoing needs, time clocks, dynamically-scheduled employees or departments with 24/7 operations. Custody and Field Operations staff (approximately 85% of the Sheriff's Office) require minimum staffing levels necessitating the use of overtime to backfill vacancies, vacation, sick and extended medical leaves. For planned overtime in the 24/7 divisions, the duty sergeant on each shift will determine the need for overtime and adjust the dynamic schedule accordingly to reflect the employee that has been approved to work the overtime. Other common causes of overtime specifically for the Field Operations Division are the late reports and calls for service, call outs of specialty units that often fall outside the normal work week, on weekends and on days off. The calls for service are unpredictable and even after being dispatched there is no way to determine the amount of overtime that will be needed. Upon return, the deputy's direct sergeant is often no longer on duty thereby resulting in the overtime being approved the following day or within a reasonable time frame.

The Office of the Sheriff is a statutory/constitutional office having exclusive powers and authority under California State law and the state constitution. As an elected official, the Sheriff has the statutory authority to use his appropriations, allocations and resources as he deems appropriate and thereby disagrees with the overall premise that functions appearing administrative in nature must be performed by civilian staff.

The use of Custody staff is appropriate when the administrative function requires an extensive knowledge of an experienced correctional officer and/or requires inmate contact and supervised escorts within the jail facilities. Moreover, the current job classifications for a Correctional Officer and a Custody Sergeant allow for performing support duties including but not limited to preparing duty rosters, reports, clerical, and technical tasks. However, the Sheriff's Office does agree that some not all duties performed by the administrative custody staff may fall within other classifications and will be evaluated as part of the Sheriff's Office succession planning. It should also be noted that the results of a recent classification study commissioned by the Human Resources Director looked specifically at one of the positions referenced in this audit and made *no* recommendation to reclassify the position, in essence validating the Sheriff's deployment of that employee.

Lastly, the Sheriff's Office disputes the potential savings cited by the Auditor Controller in reference to reassigning duties to civilian staff. The savings assumes these duties could be reassigned to existing staff; however, this reassignment would require new positions or existing positions would have to work overtime, thereby significantly decreasing any potential savings.