



# AUDITOR'S OFFICE



## PERFORMANCE AUDIT OF OVERTIME

REPORT no. 22-02

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## Executive Summary

Since 2014, the County has experienced increasing costs in overtime expenditures but does not have a way to better understand the drivers of this growth. The data available does not provide enough detail to determine which tasks were completed using overtime. As a result, our data analysis was limited to trends rather than details of why departments used overtime. However, departments provided context on the need and use of overtime through discussions and responses to our survey. We also performed analysis on budget monitoring best practices for overtime expenses.

Analysis of a 20-year data set show that Clark County overtime expenses increase during periods of economic growth and are reduced during economic downturns. This is true for all Clark County departments except the Clark County Sheriff's Office (CCSO) Patrol function. Their use of overtime remained consistent during all economic conditions. The departments with the largest overtime expenses are CCSO and Public Works. However, overtime expenses for departments other than CCSO and Public Works grew about twice as fast during 2011 through 2017, the most recent period of economic growth. This period of growth ended as the County implemented expense limiting measures as a response to the pandemic. However, as seen in the previous recessionary effects on overtime expenses, once those measures are lifted the expenses are likely to increase again.

Overall trends and reported drivers of overtime indicate expenses will continue to increase over the long term. According to departments, conditions driving growth in the use of overtime are continuing and increasing in strength. CCSO reported that challenges have emerged from changes in inmate interactions, additional staff training requirements, and increases in service demands due to population growth. Public Works reported that good or bad weather can drive overtime usage. Staff responds to emergency work associated with weather events but also utilizes dry weather to complete scheduled maintenance. Both CCSO and Public Works also report that meeting staffing needs has been a challenge due to difficulty in recruiting and retaining employees. This has led to a greater reliance on the use of overtime to provide base level service capacity.

In addition to the increasing use of overtime, changes in cost factors also contribute to the increase in these expenditures. The rate of pay for overtime, method of calculation, and operational schedules are established in labor contracts. The County Manager's Office, Budget Office, and Human Resources department collaborate to negotiate these contracts which are ultimately adopted by the County Council. Some contract terms, such as the salary schedule, may contain provisions for increases during the contract period. These provisions affect the cost of overtime. When using overtime to deliver services, departments must adhere to overtime provisions of these contracts as well as relevant HR policies and federal laws.

We found that Clark County's baseline budgeting approach for CCSO overtime expenses doesn't generally reflect historical usage or changes in cost drivers. This has resulted in large variances each year between the initial adopted overtime budget and actual anticipated overtime expenses. To address this variance the county typically uses monies budgeted for contingencies or savings from salaries related to vacant positions. This approach provides flexibility in budgeting but also increases the risk that funds may not be sufficient to address large, unexpected emergencies. In addition, funds allocated for salaries may provide fewer hours of service when transferred to overtime budgets due to the higher rate of pay for overtime. These risks could result in service disruptions. Planning to have and address these variances each year also reduces the effectiveness of the expense budget to serve as a control over spending. More frequent updates to baseline overtime budgets that incorporate actual historical usage and changes in cost drivers will reduce these risks.

Additional centralized oversight by the Budget Office could also improve opportunities to manage cost drivers and the ability to collaborate with departments to manage the use of overtime. Current oversight is focused on analysis of budget to actual expenditures. This does not provide a complete picture of the affect overtime usage has on departments. For example, by analyzing total payroll expenses for Jail Operations we identified a period where their overall personnel expenses declined even while overtime expenses were increasing. This illustrates where the utilization of overtime as a management tool can increase efficiency by limiting total expenses while still meeting operational needs.

Departments also reported using overtime to expand service capacity during high demand, complete special projects, cover limitations of personnel availability, and to deploy staff during emergencies. Still, overreliance on overtime may have negative effects on employees and the quality of services. Monitoring of total payroll expenses and total payroll hours would help the Budget Office identify which overtime trends represent actual increases in county expenses as well as opportunities to discuss staffing levels with departments.

In order for the County to improve its ability to manage overtime expenditures and understand the effects of those decisions, we recommend that the County Manager in collaboration with elected officials:

1. Establish and define the magnitude of overtime expenses that should require additional analysis.
2. Develop overtime budget analysis from the budget office that is required when the defined magnitude is reached by a department. Some analysis will require collaboration with departments that report to separately elected officials. Analysis should include the following metrics:

- average annual growth rate, total payroll (hours & dollars);
  - available data from benchmark entities;
  - projected labor costs growth (rate, calculation, scheduling) due to present and future adopted contracts;
  - track third party reimbursements; and
  - monitor fluctuations in service demand drivers for primary user departments that may indicate effects of overtime expenditures.
3. Establish a threshold that when met would require a staffing analysis be conducted, with consideration of fiscal and workforce related negative effects of overtime use.
  4. Establish an interim overtime report that includes expense information in addition to relevant service delivery metrics that are affected by overtime allocations within large user departments.
  5. If the current practice of baseline budgeting for overtime is maintained, initial budget levels should be adjusted more frequently based on actual expense trends.

## Executive Response

The County Manager's office concurs with the recommendations and their written response is found in [Appendix A](#). We thank them and their staff for cooperation on this audit.

## Why we did this audit

This audit was requested by the Council with the support of the County Manager's Office after preliminary analysis showed an increase of overtime expenditures. This is Audit Services' second overtime audit. The first, in 2018, focused on overtime expenditures within the Juvenile Detention department. This audit evaluates monitoring and managing of overtime expenses across all county offices and departments.

## How we did this audit

Internal Audit reviewed the County's current approach in monitoring and managing overtime in comparison to the GFOA's best practices. We conducted interviews with selected county staff, analyzed overtime expense and researched industry best practices. Other areas considered but not included in the scope of the review were effects of overtime on the health and morale of employees, and the quality of services being provided.

This review is unique as it was conducted through many operational challenges due to the COVID 19 pandemic response. We appreciate the many departments that worked diligently through this time to serve Clark County's residents in ensuring continuity of services and responding during this unprecedented time.

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## Introduction

### What is Overtime?

According to the federal Fair Labor Standards Act (FLSA), overtime is time employees work over 40 hours during a work week. The FLSA provides minimum overtime standards but allows some exemptions for police, fire fighters, paramedics, and other first responders. The rate of pay associated with overtime is usually one and a half times the regular rate of pay for most hourly (nonexempt) employees. Under the FLSA, employers may provide a higher rate of pay or establish a shorter work week threshold for overtime.

The Washington State Minimum Wage Act and labor contracts also affect the use of overtime. For example, some Clark County labor agreements include provisions that change the point when overtime pay is required from being based on hours worked in each week to being based on hours worked each day.

### Uses of Overtime

Overtime provides managers with operational flexibility to address challenges such as increased demand for services, completing special projects, responding to weather events or unforeseen scheduling challenges, and implementing new laws or regulations. One alternative to using overtime to address these challenges is for an organization to reallocate resources from one service area to another. While this addresses the new demands, this approach effectively reduces overall services. Some services are mandated by law so this may not always be an option.

Organizations may also choose to increase employee headcount to build in excess capacity needed to address these temporary challenges when they arise. Periodic reviews of overtime usage can help organizations to determine if reallocating resources or increasing headcount is more cost effective than continued reliance on overtime.

In Clark County, overtime is used by departments responsible for delivering services. Departments must monitor their overtime expenditures to ensure they do not overspend their budget in keeping with the Revised Code of Washington (RCW) 36.40.130.

### Labor Contracts

The pay rate, method of calculation and schedules are negotiated and adopted by the County Council. The Council, through the County Manager's Office, Budget Office and Human Resources collaborate to negotiate contracts with various labor representatives. Department managers must adhere to overtime contract provisions and relevant HR policies.



## Centralized Budgeting and Monitoring

The Budget Office facilitates the budget development process by gathering expense and revenue information. The County Manager uses the information from departments and the Budget Office to develop a recommended budget for each department. The County Manager presents their recommendations to the County Council who has the authority and responsibility to establish the budget for all county operations. The Budget Office facilitates a centralized monitoring process that compares budget to actual results to monitor financial performance, including overtime expenses. The Director of the Budget Office describes their responsibilities as such:

*The county's centralized Budget Office conducts monthly, quarterly, and annual monitoring of both revenues and expenses. Expenses are monitored with a methodology that compares budget to actuals for established budgetary controls. The Clark County annual budget is adopted at the appropriate fund, department, or division level. This is documented in the language of [the Budget Resolution](#) on lines 20-22.*

*There are additional budgetary controls that are defined within the County's financial system. A Budgetary Control Groups is a group of ledger accounts included in a budgetary ledger account summary in Workday. Ledger account summaries include related ledger accounts that are used to budget specific areas of operation. The current Budgetary Control Groups used are:*

- **Salaries Budgetary Control Group:** includes salaries and benefits ledger accounts.
- **Controllables Budgetary Control Group:** includes overtime, other payroll related costs, supplies and services, non-capital expenditures and Fleet services, debt services, travel, and training ledger accounts.
- **Capital Budgetary Control Group:** includes capital outlay ledger accounts.
- **Technology Budgetary Control Group:** includes server repair and replacement and technology repair and replacement ledger accounts.
- **Indirects Budgetary Control Group:** includes county indirect cost plan, grants, and common cost ledger accounts.
- **Transfers Budgetary Control Group:** includes manual and subsidy funding transfer ledger accounts.

*County Manager departments and the offices of elected officials are responsible for providing the data necessary for budget preparation. They must use the methodologies, procedures and forms provided by the Budget Office, and assign qualified and competent staff to budget duties. They provide the Budget Office with a clear understanding of their activities and business needs as well as with pertinent information about the current and future operation and economic factors that influence budget needs. They are responsible for operating within their assigned budget and are responsible for day-to-day management of their budgets.*

## Best Practices

The Government Finance Officers Association (GFOA) provides best practices on budget monitoring that includes expenditure elements such as overtime. In their guidance, they propose adopting budget monitoring practices that:

*“Allows a government to evaluate service level provisions, ensure any new initiatives are making expected progress towards goals/expectations, learn more about trends and other deviations that may impact future operations, and finally demonstrate transparency by sharing findings from this regular monitoring”.*

The guidance provides, amongst other steps, the following approach on how an element should be analyzed:

*Root cause: Governments should move beyond just identifying deviations from budget versus actuals and work towards analyzing and articulating why deviations occurred in order to move towards resolution.*

*Time frame: Is it anticipated for any identified variance to continue or is there an underlying reason for the variance? How does the current spending pattern impact the subsequent year's budget?*

*Requirements: Structure budget monitoring to meet any interim reporting requirements that the government may have, if possible.*

*Basis of comparison: Governments should also ensure that reference points for comparison are logical and appropriate and account for any major organizational changes that would impact any comparisons. In addition to comparison of current results to budget, government should expand their basis of comparison for more robust analysis to include:*

- *Previous year actuals*
- *Averages of several prior year actuals*
- *Projections and forecasts*

For a full listing of GFOA's budget monitoring best practices, see appendix B. In summary, to effectively manage overtime, it's essential to monitor its use, forecast its expenses, and allocate future levels based on the entity's cost drivers.

***“Budget monitoring should include analysis of a diverse set of indicators to best inform the analysis and facilitate evaluation of a government's overall performance.”*** Government Finance Officers Association, Best Practices Board approval date: Saturday, March 31, 2018

## Audit Results

### **I. Long-term trends and reported drivers indicate overtime expenses will continue to increase**

#### **Summary:**

Clark County is experiencing conditions that drive an increase in overtime expense. Departments report that new operational changes have been made as a response to external or internal demands that rely on overtime for completion. Staffing dynamics such as labor contracts and filling vacancies have challenged management’s ability to apply mitigation efforts to reducing their reliance on overtime. Departments report that a great portion of their overtime usage is unplanned. The majority of expenses are concentrated within CCSO but when considering the average annual growth rate, the aggregate of other departments contributes a greater percentage growth. Overtime expense is forecast to increase during the pandemic recovery. The previous recessionary pressures seen in the last economic challenges kept overtime expenses low but similar pressures may not be experienced post pandemic. The average annual growth rate may return to pre-pandemic growth trends. Note, the data available does not provide enough detail to determine which tasks were completed using overtime. As a result, our data analysis was limited to expense and hour trends rather than details of why departments used overtime (see appendix I). Departments provided context on the need and use of overtime through discussions and responses to our survey.

#### **A. Long-term trends show increasing overtime expenses**

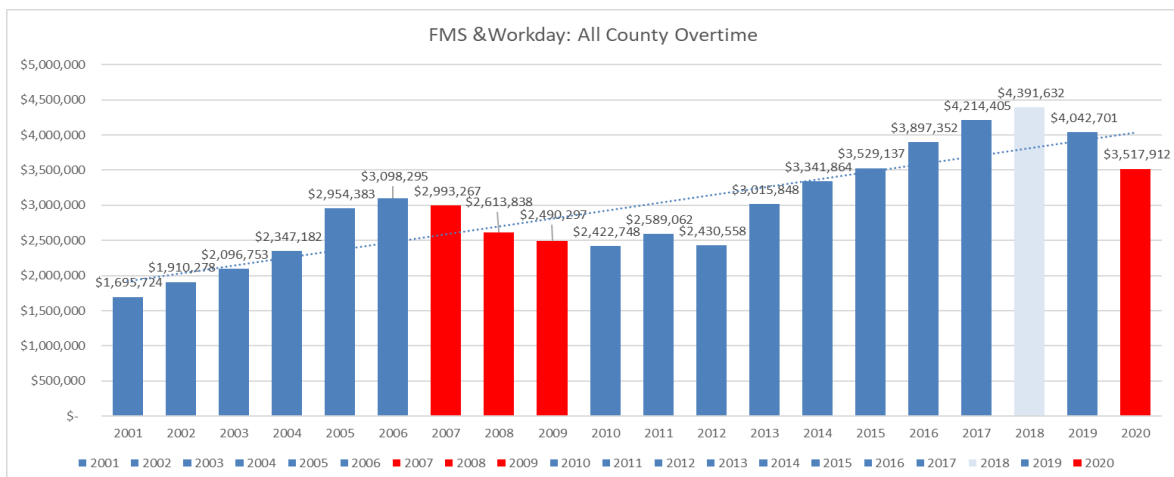


Chart 1: FMS & Workday All County Overtime Expenses \*\*Based solely on overtime expense information

As part of the response to the 2007-09 recession, the county limited the overtime expense budget for departments. During this period departments that needed to use overtime were required to submit an exemption request to the County Manager’s Office for consideration. Chart 1 shows the effects of these past measures are limited in duration. The data trend shows that for approximately seven years, the county’s overtime/comp time expenses were lower than the 2006 pre-recession totals. In 2014, expenses trended upwards and have continued to increase until the pandemic. The Council and the County Manager’s concern regarding these increases in overtime expenditures resulted in the request to Audit Services for this audit.

Prior to 2018, overtime and comp time were measured together due to their similar effect on their overtime budget allocation. Comp time was expensed at the time of earning it so it would draw down the overtime budget allocation. When the county moved to a new financial management software, Workday, comp time is now expensed when used and is accounted with salaries and wages. These elements were considered when performing analysis on each financial management system’s available datasets.

Annual overtime and comp time expenses for the County increased from \$2.3 million in 2001 to more than \$5.4 million by 2017, see chart 2. This represents an average annual growth rate of 7.83% or about \$121,000. The total overtime expenses for all county departments are represented by the blue line in the chart below. The chart also shows trends for the two departments who consume the largest amount of overtime expenses; The Sheriff’s Office (red line); and Public Works (green line). The purple line shows the trend for all county departments excluding CCSO and Public Works’ Road Operations & Transportation.

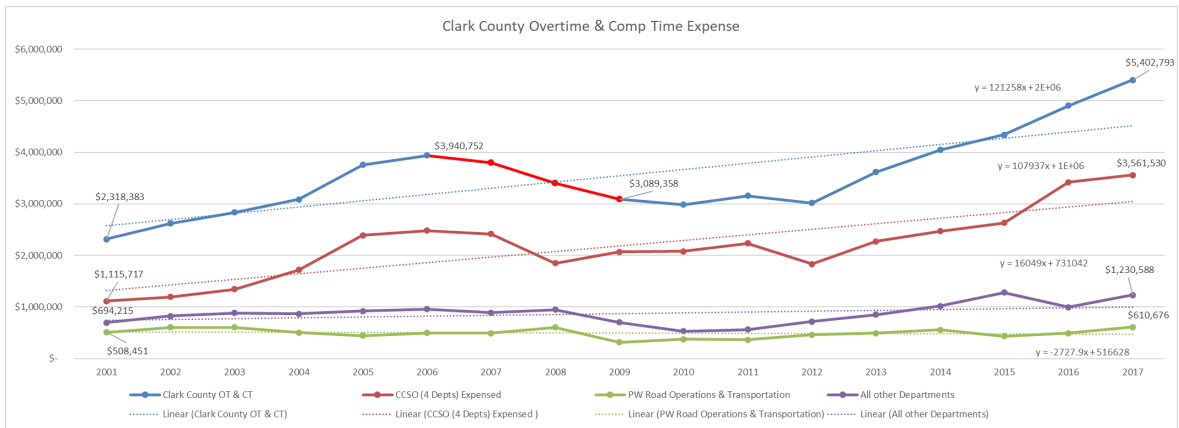


Chart 2: County and Selected Departments Overtime & Comp Time Expenses (see appendix K)

CCSO makes up the largest percentage of overtime/comp time usage in the county. In 2006 they expended \$2,484,136 or about 63% of total County overtime/comp time expenditures. CCSO expenses were kept below 2006 totals until surpassing them in 2015 by \$145,522 yet their percentage of total County expenses was actually 2 percentage points lower.

In the available Workday dataset for 2018-20, limitations were present on 2018 data since expenses information were located in two financial management software systems that had differing methods of expensing comp time which makes this data less comparable to 2019.

The most recent measures taken to manage overtime as a response to the pandemic, were similar to those taken during the 2007-09 recession. Workday data analysis shows the effects of the current county wide cost reduction efforts on overtime expenditures. When comparing overtime expenditures between 2019 to 2020, we saw an approximate reduction of \$524,789, see chart 3. However, the decline was also present beginning in 2019. This data point is affected by the data limitations discussed and the County had begun efforts to control overtime expenditures as reported in the 2018 Juvenile Detention Overtime Audit.

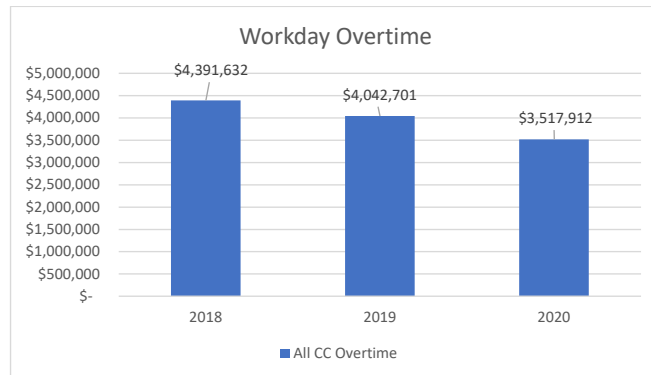


Chart 3: Workday Overtime Expenses for Total County

To better understand the rate of increase within the datasets we calculated the average annual growth rate. The FMS and Workday datasets were separately calculated due to changes in expense categorizations.

FMS: Overtime/Comp Time Expenses	2001-2017
Annual % Growth Rate Clark County	7.83%
Annual % Growth Rate CCSO (4 Depts)	12.89%
Annual % Growth Rate Public Works (2 Depts)	1.18%
Annual % Growth Rate All Other Departments	4.54%

Table 1: Average Annual Growth Rate 2001-2017

In the FMS dataset’s entire 17-year period CCSO had the highest average annual growth rate of 12.89%. This is approximately 5 percentage points higher than the average annual growth rate for the entire county of 7.83% see table 1.

This 17-year period includes several important time frames. Most notably, the great recession had a major effect on county revenues and expenses. As such, it’s useful to examine the periods before and after this for changes in trends in overtime expenses.

Internal Audit selected the following time frames, 2001-06 and 2011-17. The year 2011 was chosen since it was the first year that expenses began to increase above the 2007-10 expense levels, see table 2.

FMS: Overtime/Comp Time Expenses	2001-2017	2001-2006	2011-2017
Annual % Growth Rate Clark County	7.83%	11.66%	10.15%
Annual % Growth Rate CCSO (4 Depts)	12.89%	20.44%	8.50%
Annual % Growth Rate Public Works (2 Depts)	1.18%	-0.35%	9.65%
Annual % Growth Rate All Other Departments	4.54%	6.35%	17.09%

Table 2: Average Annual GrowthRate Three Time Frames

When reviewing the pre-recession period (2001-06), CCSO’s 20.44% had the highest rate with approximate 9 percentage points over the County’s 11.66%. The County’s average annual increase in overtime expenses during the post-recession period (2011-17), see table 3.

FMS: Overtime/Comp Time Expenses	2011-2017
Annual % Growth Rate Clark County	10.15%
Annual % Growth Rate CCSO (4 Depts)	8.50%
Annual % Growth Rate Public Works (2 Depts)	9.65%
Annual % Growth Rate All Other Departments	17.09%

Table 3: Average Annual GrowthRate 2011-17

However, overtime expenses for departments other than CCSO and Public Works (2 Depts) grew about twice as fast during this period. Collectively, those departments had an average annual growth rate of 17.09 % compared to 8.50% for CCSO and 9.65% for Public Works.

Using data from the two complete years within Workday, analysis shows the County as a whole, CCSO, Public Works, and all other remaining departments, had declining average annual changes in overtime expenditures, see table 4.

Workday- Overtime Expenditures	2019-2020
Average Annual % Growth Rate Clark County	-7.46%
Average Annual % Growth Rate CCSO	-4.58%
Average Annual % Growth Rate Public Works	-22.55%
Average Annual % Growth Rate All Other Departments	-13.59%

Table 4: Average Annual Growth Rate 2019-20

This reversal of growth is most likely due to the proactive fiscal measures taken as a response to the pandemic and previously initiated measures. Once these measures are eased, it is likely that overtime expenses will return to a forecasted growth trend.

Trends highlight volatility of overtime expenses during the application of fiscal measures and during recovery.

The use of average annual growth rate can provide indication of which departments are experiencing stronger growth and can afford the County time to discuss if mitigation efforts are needed.

## B. Overtime expenses forecast to increase during pandemic recovery

Forecasting expenses, based on historical trends, may provide insight on what is likely to occur in the future. Utilizing FMS overtime and comp time expense data for 2014 through 2017, the model showed an increasing expense trend, see chart 4.

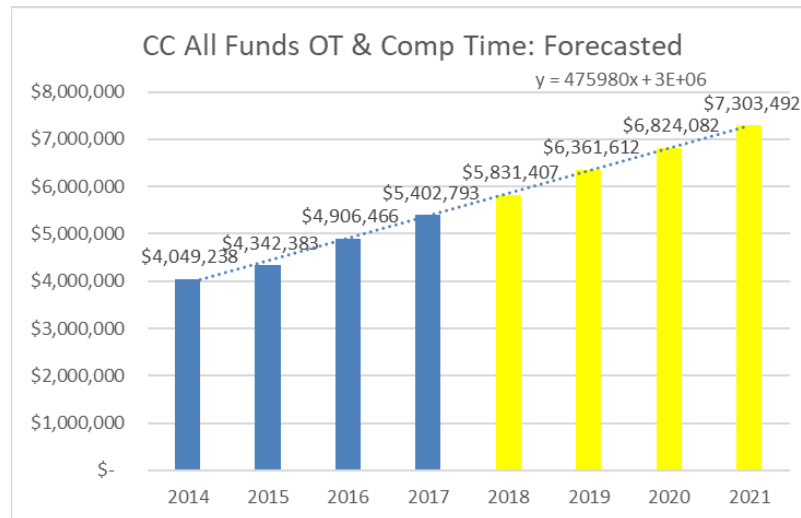


Chart 4: Linear Forecasting Overtime/ Comp Time Expense Model

This model does have its limitations on the degree of accuracy due to limitations in comparability of FMS and Workday data as mentioned in previous sections. Also, identified trends assumes that expenses do not contain extreme variances over the short-term. This model could not have predicted the effects of the financial saving measures applied as a response to the pandemic.

These differences are better illustrated by utilizing a three-period moving average. The overtime expense projection in chart 5, is higher based on the years prior to the 2007-09 recession and then lower after the recession ended.

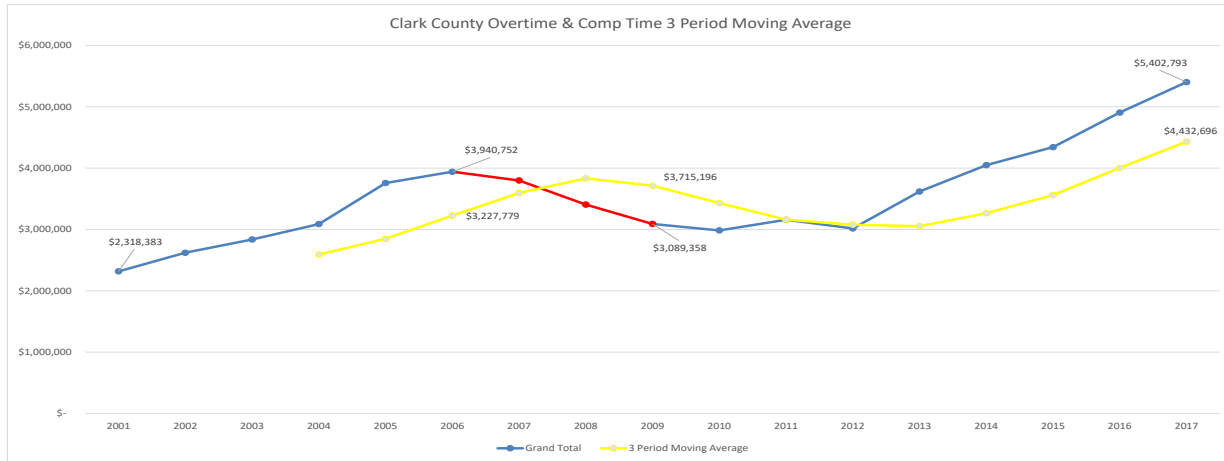


Chart 5: Three Year Moving Average (see appendix L)

Expenditures were lower than forecasted during the County’s efforts to reduce costs during the recession. Beginning in 2013, actual expenses were higher than forecasted as the model was now based on previous years lower expenditures and remained so into 2017.

As seen in the Workday data, recent expenditures show signs within selected departments, that proactive measures taken prior to and during the pandemic reduced the county’s overtime expenditures, see chart 6.

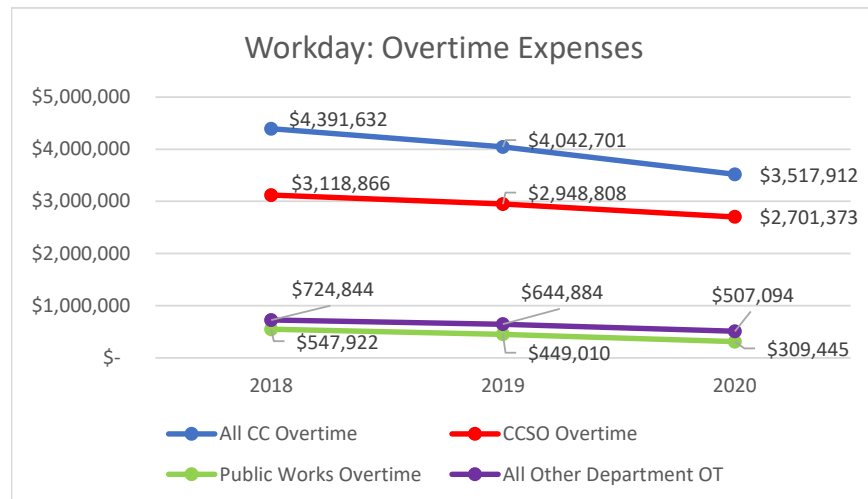


Chart 6: Workday Overtime Expenses by selected Departments

Whether the downward trend would be as pronounced or long lasting as the previous recessionary effects on overtime expenditures is not yet known. Due to the availability of federal stimulus that aided in offsetting expenses, some of the cost savings measures may begin to be lifted. If so, as seen in the last recovery period, overtime expenditures may continue its growth trends.



The County should develop a management strategy for managing overtime forecasted growth. Collaboration will be needed not only with CCSO, which creates the largest overtime expenses, but also with the remainder of departments that have in the past contributed a higher average overtime growth rate.

### **C. Conditions driving overtime expenses are continuing or increasing in strength**

The council establishes parameters, approves recommended budgets and labor agreements through the assistance of the County Manager and reporting departments such as Human Resources and Budget Office. Departments administer the allocated budget based on service level assessment and legally mandated service requirements. The ability to affect these conditions depends on if needed actions fall within the departments or the Council's responsibilities.

#### **1. Jail Operations overtime driven by changes in inmate interactions and training requirements**

Internal Audit met with CCSO Corrections Command staff and discussed possible drivers that increased overtime usage within Jail Operations. Operations have been modified to accommodate changes on how staff interacts with offenders and/or inmates including direct observation in response to suicide prevention measures and increased need for staff presence during inmate court appearance due to changes in restraints usage. Jail Operations also informed Internal Audit that they have seen changes within the inmate population that face challenges such as opioid use disorder or mental illness which increased the need for additional staff time. The state of Washington has also increased corrections employee requirements for Crisis Intervention Training (CIT) hours in conjunction with 12-hours practical and 12-hours online training per year requirements. The department had determined that it was more cost effective for training to be done through the use of overtime rather than modifying staff schedules or other options.

#### **2. Road Patrol overtime driven by unpredictable service demands and population growth**

We also met with CCSO Road Patrol Command staff and discussed possible drivers that increased their overtime usage. Road Patrol maintains a 24-hour presence in Clark County. The nature of the service is not predictable or routine due to the many variables police work entails. Staff shortages, shift extensions, court appearances and emergency responses contribute to the regular use of overtime within Road Patrol. They also informed us that training requirements have been increased. Similar to Jail Operations, they determined that training would be conducted on overtime to preserve normal service levels. Patrol stated that they have seen a greater number of calls as the county's population has grown.

	2016	2017	2018	2019	2020
<b>BGPD</b>	16,323	16,276	16,893	19,448	15,408
<b>CCSO</b>	98,248	99,752	109,747	112,644	107,414
<b>COWLITZ</b>			174	152	162
<b>CPD</b>	13,821	12,913	15,145	15,504	13,853
<b>CTP</b>			660	1,601	2,501
<b>LCPD</b>	2,917	3,151	4,003	7,167	4,249
<b>RPD</b>	4,316	5,218	6,210	6,798	6,810
<b>VPD</b>	141,743	136,447	158,845	173,655	165,995
<b>WPD</b>	11,148	11,545	13,373	14,210	13,421
<b>WSU</b>	135	161	193	497	237
<b>XLAW</b>	156	297	316	155	167
<b>TOTAL</b>	288,807	285,760	325,559	351,831	332,237

Table 5: CRESA Data 2020 Annual Report - Law Enforcement Events

A review of Clark Regional Emergency Services Agency (CRESA) 2020 annual report included a table with the number of Law Enforcement Events calls by agency, see table 5 CRESA Data. It appears that calls increased for CCSO between 2016 to 2019 but had a drop in 2020. Vancouver Police Department (VPD) also showed growth in calls, and like CCSO their 2020 total was still greater than 2016 call volume. For additional information on CRESA Law Enforcement Events data see appendix J.

### 3. Public Works overtime driven by good or bad weather

In our discussions with Public Works, they stated that weather plays a big part in their use of overtime. Weather events such as snow and ice require mobilization of additional resources. Overtime is used for continual operations of snow removal and de-icing efforts. Good weather also provides a window of opportunity to perform tasks such as road repair or striping. Overtime is used to maximize the amount of work that can be completed during breaks in the weather or on days with longer daylight availability. We analyzed overtime/comp time expense data seasonally and its distribution is generally in keeping with their assessment.

Chart 7 shows that there is a spike in overtime/comp time usage during the summer months with periodic increases during the winter months. Public Works also stated that some activities that are not always weather related are conducted in overtime such as responding to down traffic signs or traffic signal malfunction repairs.

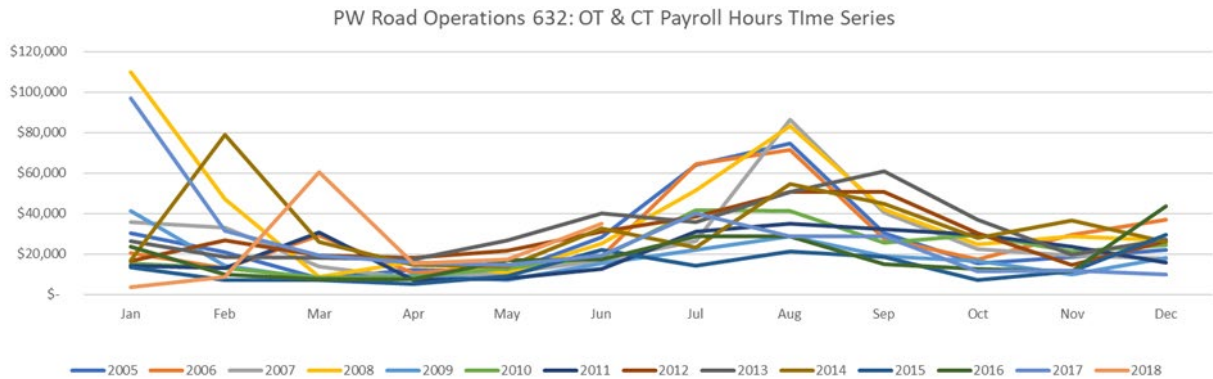


Chart 7: Public Works Road Operations Overtime Time Series Analysis

#### 4. Staffing challenges contribute to reliance on overtime

CCSO shared that the staffing challenges are consistent with other law enforcement agencies throughout the country. From attracting talent, training, and retaining them, agencies are finding it difficult to meet their staffing demands. During the pandemic, further challenges have arisen in the training of new cadets. Delays in the operation of the state-run police academy has led to increase in the months it takes a recruit can begin work within their department. Jail Operations also informed us that the corrections academy has also increased from 4 weeks to 10 weeks under a new state requirement.

Public Works staff shared that they are also experiencing challenges hiring and retaining staff. They have seen recently hired staff leave the organization once they have gained experience and/or relevant certifications. With increased construction demand within and outside our region, creating a demand for skilled workers, attracting, and retaining staff will remain a challenge.

General industry media coverage has spoken about the US experiencing a tighter labor market and many organizations (private and public) have focused on nationwide recruiting from existing trained staff.

#### 5. Survey results report most overtime is unplanned

This review included an overtime topic survey that polled the entire organization and its many departments. We received general responses on their experience in

monitoring and managing overtime. The departments responses are general and may not reflect or represent operational practices for a specific time period. Analysis of this survey are for general guidelines.

What our survey found is that most respondents had varying practices regarding, policies, usage, scheduling, analysis, and mitigation efforts. A selection of questions that illustrate views of overtime from several departments, see survey chart 8. A summary of responses can be found in appendix D.

Q4 Approximately what percentage of overtime is planned? (i.e. before the shift is due to start)

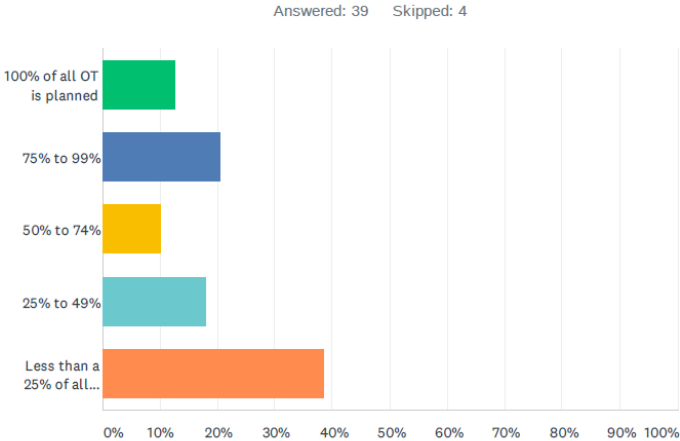


Chart 8: Survey Question 4

The nature of the overtime appears to be unforeseen or unplanned as most respondents stated that less than 25% of all overtime is planned. This would indicate that the majority of overtime is unplanned.

The distribution on the common causes was diffused for the majority of respondents, 51% selected “Other” which included department specific special circumstances, see chart 9. Respondents identified Lack of staff/positions, Major operations/projects and Afterhours as the most common causes of overtime.

Q3 What are the most common causes of overtime in your department/division? (Please tick all that apply)

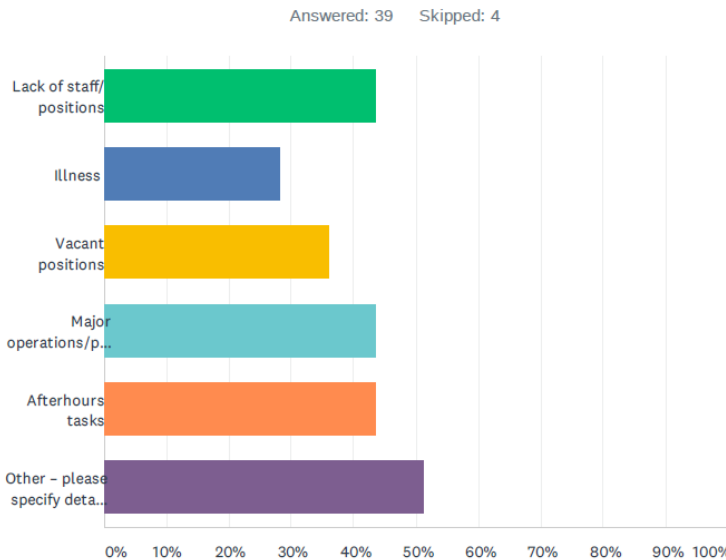


Chart 9: Survey Chart Question 3

Lack of staff/positions was also mentioned within our case study departments. The County has responded to several requests to increase head count in the past and it has aided in reducing overtime usage. This approach, unfortunately, has had a limited effect for certain positions. Even with approved position, filling them in a tight labor market has been

challenging which could indicate that departments may have to continue to rely on overtime.

### 6. Terms of labor contracts affect cost and flexibility to manage overtime

Managing overtime is challenging for several departments due to elements within negotiated labor contracts that affect a manager’s ability to mitigate its use. Under the federal Fair Labor Standards Act (FLSA), employees that are covered by the act must receive overtime pay for hours worked over 40 in a workweek at a rate not less than time and one-half their regular rates of pay. Under a weekly calculation an employer could allow an employee time off to offset the hours already worked. Federal regulation also provides that paid leave does not have to be considered in the 40 hours used to calculate overtime since they are not considered hours worked. For example, overtime rate of pay would not be required if an employee used 8 hours of leave and then still worked 40 hours during one week. The employee would have worked 32 regular hours, 8 additional hours at regular hours rate of pay and 8 hours paid leave. However, the County has negotiated with the union to offer more generous terms than these federal minimums.

Our review sampled a selection of Clark County labor contracts and found that for the majority of them, the employee will incur overtime for any hours worked over the scheduled shift for each day. Also, any type of paid leave (vacation, sick, comp time) is used to calculate overtime. Some contracts included negotiated employee schedules.

Management may be limited to these schedules when addressing response to staffing shortages or increased service demand, table 6 is a sample of schedules. Permanent changes to schedules would need to be negotiated.

Name/Term	Scheduled hrs/day (start to quit)	Paid hours	Work cycle
5-8	8½	8½	5 on, 2 off
4-10	10½	10½	4 on, 3 off
4-12	12	12	4 on, 4 off

Table 6: Sample Labor Contract Schedules

Some schedules are more conducive to triggering overtime usage than others. In a 2011 study conducted by the Police Foundation found that an 8-hour group had more overtime hours than those of the 10-hour shift and the 12-hour shift. “Furthermore, those officers assigned to 8-hour shifts worked significantly more overtime than did those on 10- or 12-hour shifts (more than 5 times as much as those on 10-hour, and more than 3 times as much as those on 12-hour shift)”.

Additionally, negotiated pay increases, such as cost of living adjustments or increases in pay scales affect the rate that is used to calculate overtime. This may also affect how quickly budgeted overtime resources are depleted. These adjustments are predominately scheduled during the life of the negotiated labor contract. The current overtime budgeting practices adopted by the County does not consider these increases when allocating overtime budget levels.

Managers affected by these types of labor contracts have fewer options in avoiding overtime expenses for unforeseen or unscheduled service demands.

## II. County's approach to budgeting overtime expenses produces large variances and creates some risk

### Summary:

Clark County's baseline budgeting approach for its largest overtime user department doesn't reflect changes in actual expenses. Large variances between overtime adopted budget and actual anticipated expenses create risks in matching expenses to funds and abrupt service disruptions. The effectiveness of this method to control overtime expenses has had limited success as, for the most part, funds have always been adjusted to meet higher than budgeted amounts with contingency funds, salary savings and/or budget amendments. Moving away from this practice will require better coordination with departments to minimize negative effects on service delivery. Improved tracking of overtime reimbursements is needed to better evaluate the true growth or decline of expenditures and determines the allocations of future funds. Budget practices should consider other industry and/or benchmark overtime expense trends. Better metrics can provide insights on expenditure trends and if similar entities are also experiencing them.

### A. Baseline budgeting approach doesn't reflect changes in actual expenses

The county uses baseline budgeting for expenses such as overtime. This practice establishes the same initial adopted budget amount each year, see table 7. Differences have been addressed through the use of contingency funds, budget amendments and use of salary savings. The Budget Office defines contingency funds as:

*An estimated amount of budget will be placed in "Contingency" for each fund based on projections related to collective bargaining, medical/dental increases, non-represented employee cost of living adjustments, and vacation/sick leave/PTO buy backs from departing employees. This contingency will be used by the Budget Office to ensure that regular payroll and benefits can be maintained at a sufficient level.*

*Contingency is managed by the Budget Office, and includes budget set aside to cover potential costs that are unknown at the time of budgeting. Contingency may occasionally include controllable costs as needed (particularly for the General Fund). Budgeted contingency has been used each year to accommodate for overtime expense overages when salary savings are not realized.*

However, historically the County has amended the overtime expense budget for CCSO by increasing it at year end to match the actual amount used. This results in a variance every year between the initial adopted budgeted and actual anticipated expenses. When combined with the increasing cost of labor the variance can grow to significant amounts over several years. The analysis in table 7, was conducted by the Budget Office to examine overtime usage at the Sheriff's office.

Budget Office Analysis: Sheriff's Office Overtime History					
	Actuals	Actuals YOY % Change	Adopted Budget	BTA Difference	YOY % Change
2011	\$ 2,262,656		\$ 1,873,809	\$ (388,847)	
2012	\$ 1,869,278	-17%	\$ 1,873,809	\$ 4,531	-101%
2013	\$ 2,321,286	24%	\$ 1,873,809	\$ (447,477)	-9976%
2014	\$ 2,509,705	8%	\$ 1,873,809	\$ (635,896)	42%
2015	\$ 2,679,857	7%	\$ 1,873,809	\$ (806,048)	27%
2016	\$ 3,483,074	30%	\$ 1,873,809	\$ (1,609,265)	100%
2017	\$ 3,626,959	4%	\$ 2,099,340	\$ (1,527,619)	-5%
2018	\$ 3,135,577	-14%	\$ 2,099,340	\$ (1,036,237)	-32%
2019	\$ 3,548,108	13%	\$ 2,148,108	\$ (1,400,000)	35%

Table 7: Budget Office's Overtime Analysis

The adopted overtime budget remained unchanged for 6 years at \$1.8 million before being increased to just over \$2 million. The actual expenditures were greater than adopted as illustrated in the table with varying amounts and seen in their year to year (YOY) percentage change analysis. Additional overtime expense capacity was added to the Sheriff's budget through the budget amendment process, see chart 10.

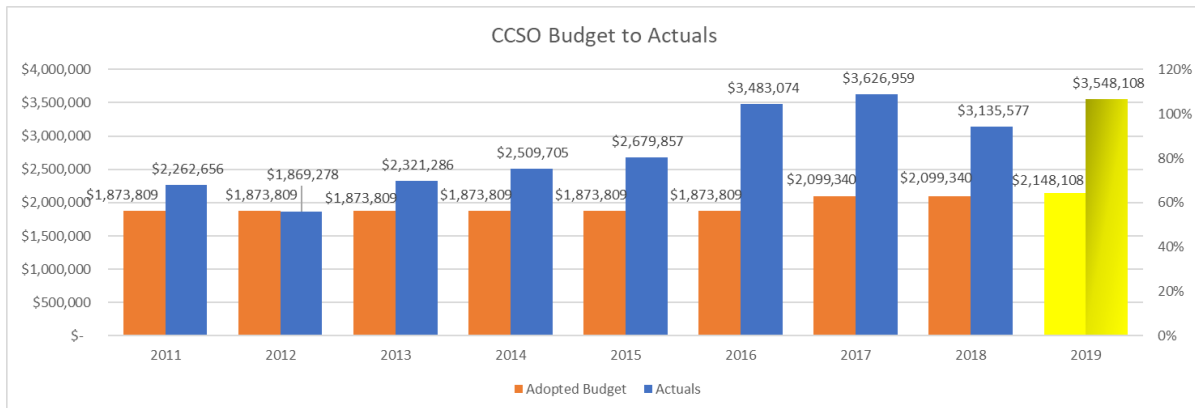


Chart 10: Clark County Sheriff's Office Overtime Budget to Actuals Totals

When analyzing the percentage differences, this type of budgeting was closest to actuals in 2012, but the difference greatly grew for the remainder of the dataset years.

Overtime expenses are included as part of a budget category known as controllables. This category is not associated with payroll and the budget is not automatically adjusted for normal pay rate increases provided to employees. As a result, a department's overtime expense budget would yield fewer hours of service unless adjusted to reflect pay rate increases approved by the County Council.



## **B. Large variances between overtime adopted budget and actual anticipated expenses create some risks**

The baseline approach for overtime delays decisions of needing to adjust the approved overtime expenses budget to the higher anticipated expenses that have not yet occurred. The baseline approach provides flexibility but could result in significant undesirable consequences if the expenses do occur. In table 7, Budget Office's Overtime Analysis of the Sheriff's Office History, we can see that those differences can be large.

### **1. Risk of not matching budget expenses varies depending on funding source**

Subsequent increases in overtime expense budget require an increase in available funds. How this is met may come through department salary savings, use of contingency fund, and/or budget amendment. Each method involved coordination between the department, Budget Office, County Manager and possibly the Council if budget amendments are considered.

The Budget Office provided recent examples of how increases in overtime expenses within CCSO have been addressed. In 2019 the County utilized \$1.4 million of contingency funds to bridge the gap. In 2020, the County Manager had provided a one time budget appropriation of \$1.2 million and in 2021 the County applied \$1.1 million in salary savings. Each different funding approach covered the variance between budget to actuals and each have a different administrative approval process.

In 2019, the use of contingency funds bridged the gaps from monies set aside for unexpected expenditures. These funds are allocated at the discretion of the Budget Office and County Manager without the need for additional Council approval. This method allows flexibility in distribution of funds since it does not commit a specific amount to CCSO's overtime controllables. Trend analysis of CCSO overtime expenses, see appendix M, Patrol's use of overtime is fairly consistent. Greater variability is found within Jail Operations use. The use of contingency funds for CCSO overtime expenses does have the risk that they may be unavailable since they could be utilized by other pressing needs or unexpected expenditures. Once depleted, other funding sources would need to be utilized to meet the budget to actuals difference.

In 2020, the County Manager, with approval from Council, provided a one-time appropriation increase to CCSO's overtime budget under controllables. This method commits funds as part of the initial budget process and is a more stable funding model for CCSO's overtime expenses. The Budget Office indicated that due to the County's structural budget deficit, where they forecast expenses to grow more quickly than revenues, it is increasingly difficult to address new funding requests within controllables.

In 2021, the County utilized salary savings generated by CCSO’s position vacancies to meet the variance between budget to actual overtime expenditures. This method reduces the need for new monies being allocated either from contingency funds or as part of a new budget request. The 2022 adopted budget resolution included this language:

*“In Cost Centers CC134 Sheriff Special Investigation, CC138 Narcotics Enforcement, 64 CC298 Sheriff Corrections, CC299 Sheriff Enforcement, and CC300 Sheriff 65 Support/Civil Branch, salary savings may be budgeted in the Controllable Budgetary 66 Control ledger account summary budget control group.”*

This mechanism would allow for baseline budgeting to remain flat, which would relieve budgeting pressures due to the aforementioned structural budget deficits. However the process is dependent on CCSO experiencing persistent vacancies within their allocated positions. Additionally, there is a loss of cost efficiency when transferring salary savings to overtime controllables. For example, if we were to examine two general positions, one full time the other part time, see table 8.

	Full Time	Partime
Annual Salary*	\$ 75,000	\$ 35,000
Hours	2,080	1,040
Hourly Rate	\$ 36.06	\$ 33.65
Time and Half Rate**	\$ 54.09	\$ 50.48
Salary to Overtime Hours	1,387	693
Efficiency Loss	-33%	-33%

Table 8: Sample Dollars to Hours Comparison

\*Excludes benefits & taxes

\*\*Excludes other negotiated overtime rates for special assignments or holiday pay

Each with different salary amounts, full time with a \$75,000 annual salary and a part time with a \$35,000 annual salary. A full time position generally covers 2,080 regular hours and a part time position contains 1,040 regular hours. By converting each to hourly rates we can see the difference between the regular hourly rate and that of the time and half rate calculated for overtime.

When we then take the beginning annual salary and divide by the new rate we can see an approximate 33% reduction in hours. A full time position that once covered 2,080 regular hours now only provides 1,387 overtime hours. The part time position was reduced to 693 overtime hours. Under this premise it would appear that budgeting directly into controllables would be a more efficient use of the dedicated monies since they already account for the time and half rate or greater needed for overtime.

Using salary savings to cover the difference between budget to actuals is dependent on persistent vacancies. There is a risk that salary savings may not be realized if positions are filled or positions are returned. This would require additional funds to come from contingency funds. If contingency funds have already been earmarked due to other unexpected expenses then fund balance would need to cover the unexpected gap between budgeted overtime funds and actual expenses.

Continuing the use of baseline budgeting if not adjusted by historical expenditures, creates a practice that is reliant on future availability of funds and on timely budget amendments. If the County wishes to continue with this practice, contingency scenarios for providing funding should also be discussed to ensure clarity of the source of funding.

## **2. Risk of abrupt service disruptions**

A risk exists that if no additional funding is allocated then it may be necessary for a department to abruptly reduce service levels. Departments would need to prioritize services between those that do or do not fall under mandated functions. For example, CCSO reported they prioritized services by reallocating staff to patrol to maintain patrol levels but reducing services in other areas. CCSO would need to maintain services such as Jail Operations but may need to curtail non mandated services. Currently there are no measures that can provide insights on the effects of abrupt service delivery disruptions.

## **3. Baseline budgeting not an effective overtime expense control**

This practice prevents the budget from being an effective control on overtime expenses since departments have historically been made whole to avoid a violation of RCW 36.40.130. Current software configurations have safeguards to ensure that departments cannot exceed appropriated expense budget levels in Workday. As seen in Department Sample Analysis 1, the County has consistently followed the “made whole” practice.

For example, CCSO tracks overtime at a rate based on their historical actual usage. As expenses are reaching the limit of the adopted budget, they begin discussions with the budget office for additional funding through the use of contingency funding, salary savings or the use of a budget amendment. Historically, the adjustments have been granted, though during the recession the County restricted overtime, as seen in years 2009-10, 2011-12, see chart 11, which shows the the ending amended total for CCSO Patrol’s overtime expenses came in under initial budget.

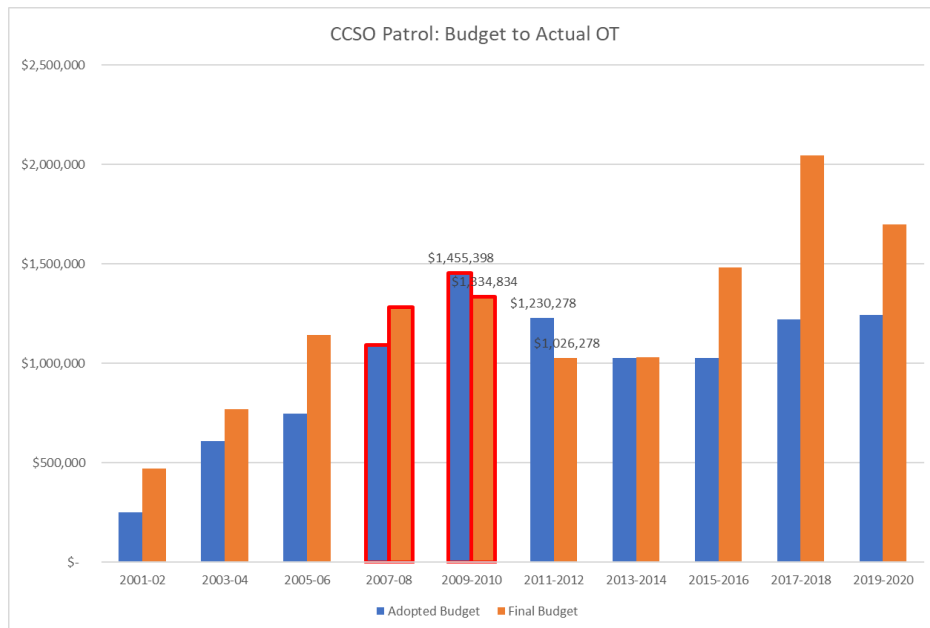


Chart 11: Adopted to Adjusted Budget of CCSO Patrol Overtime Expenses

For the majority of the biennial budgets, adjustments were made higher than the initial budget but in the 2009-10 and 2011-12, final expenses were below. CCSO Patrol staff provided examples on how they implemented staff reallocations to Patrol as a direct response to the shortfall in budget capacity. Similar law enforcement entities have applied overtime saving measured during the pandemic and they have seen the risk of service disruptions realized.

The County has inadvertently created an expectation of receiving increased overtime expense budget to cover costs of services later in the year.

#### 4. Persistent variances increase risks

By maintaining a baseline budgeted amount for a prolonged time span, the “made whole” amount increases and would require finding larger amount of funding to ensure RCW 36.40.130 compliance. Based on CCSO’s historical actuals as seen in chart 11, these variances are persistent and increasing in size.

The County can mitigate some risk by more frequent adjustments to the baseline budget that would reduce the budget to actuals variance. Based on historical trends, these adjustments should be made every three or four years. If however, the County does wish that a baseline budget approach to overtime be intended as a control and will no longer follow the “made whole” practice, then greater collaboration with departments is needed to discuss this expectation.

### C. Improved tracking of overtime reimbursement needed

Clark County departments have received cost reimbursements for dedicating staff for special projects or as part of a grant agreement. Most recently the County has received additional federal funds that offset pandemic response costs primarily focused in the Public Health Department and Sheriff's Office.

In our discussion with CCSO, staff indicated that they have included personnel cost recovery with agreements such as the school districts, county fair and special events. Their finance team stated that approximately 8 to 10% of total Law Enforcement pre-pandemic overtime was reimbursed. Public Works indicated that they too include personnel costs when performing reimbursable work with third parties, but they do not itemize overtime separately.

There has not been a concerted effort to standardize and capture overtime reimbursement data. Doing so will aid in understanding the true overtime expenses for two of the primary users of overtime, CCSO and Public Works. This understanding can guide future overtime budget allocations and identify possible sources of revenue to help balance budgets.

### D. Budget practices should consider other industry / benchmark trends

Sheriff	Departments 10 & 11
---------	---------------------

#### Budget Drivers:

Sheriff Budget Drivers	Unit of Measure	2015	2016	2017	2018	2019
Burglary	Number	855	610	815	706	538
Domestic Violence	Number	776	679	934	979	914
Warrants	Number	597	522	640	710	836
Criminal Citations	Number	359	357	419	552	961
Notice of Infraction	Number	2,125	1,772	1,834	2,391	3,458
Concealed Pistol Licenses Issued	Number	4,487	5,234	5,200	5,916	5,388
Warrants Processed Felony & Misdemeanants	Number	6,922	7,226	7,728	8,349	8,600
Public Disclosure Requests*	Number	269	231	1,443*	633	2,726
Reports Imported to Records Management System	Number	9,442	9,307	9,084	8,974	10,096
Cases Assigned to Detectives	Number	506	519	551	546	535
Registered Sex Offenders Monitored	Number	789	779	787	795	846
Transcriptions**	Number	138	105	117	2,391	1,234
Jail Average Daily Population	Number	406	466	479	449	406
Jail Bookings	Number	5,052	5,132	5,391	5,556	5,905
Inmates in Contract Housing (Monthly Average)	Number	15	23	25	20	12
Meals Served at the Jail	Number	418,283	471,837	492,167	499,953	445,918
Overtime/Mandatory Overtime Hours	Number	13,280	24,282	25,742	29,285	20,165

\*New logging requirements per ESHB 1594 (2017)  
 \*\*435 transcriptions in house, 1,956 transcriptions outsourced in 2018.

Table 8: Benchmark Thurston County WA

Thurston County's 2021 adopted budget document. The information provided for their Sheriff department included cost, budget drivers and overtime hours, see table 8.

GFOA recommends that governments compare expenses to other similarly sized governments as a benchmark. The comparison of similar expense trends could also speak to regional, state, or national trends. For this review we utilized

When we reviewed their expenditure trends, we found that since 2017, they also saw an increasing expense trend within Law Enforcement and Corrections. See charts 12 & 13.

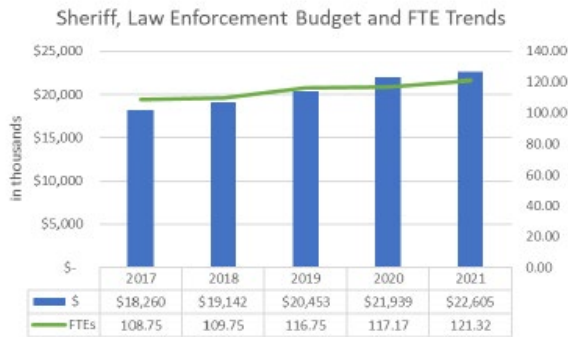


Chart 12: Thurston County WA: Sheriff, Law Enforcement Budget, and FTE Trends

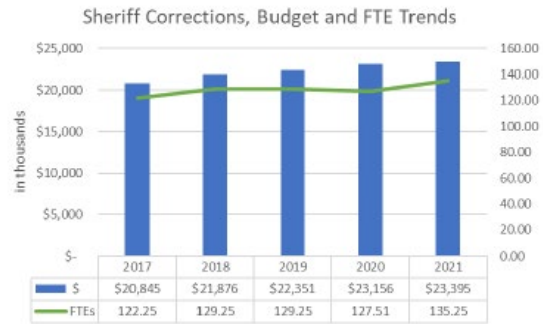


Chart 13: Thurston County WA: Sheriff Corrections Budget and FTE Trends

Thurston County Sherriff's Office budget information also included overtime/mandatory overtime hours. Utilizing this information we charted their expenses, see chart 14.

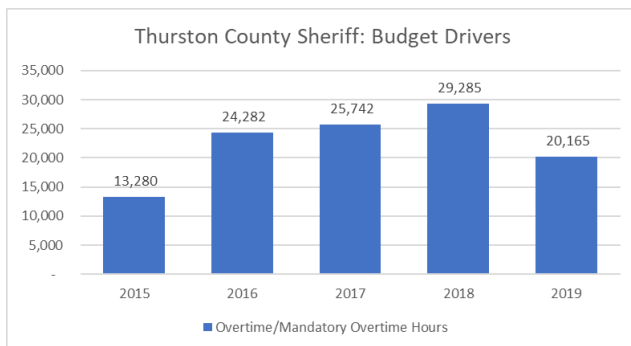


Chart 14: Thurston County WA: Sheriff Budget Drivers

Beginning in 2016 they experienced an increasing trend in the use of overtime hours until a decline in 2019. The number of overtime hours remained above 2015 levels. We then compared them to Clark County Sheriff's Office expenses and found that similar trends were occurring during the same timeframe.

Expense data provided in Thurston County's budget document is limited for comparison with Clark County due to differences in size and type of services provided. It should only be used for general trend analysis, see chart 15.

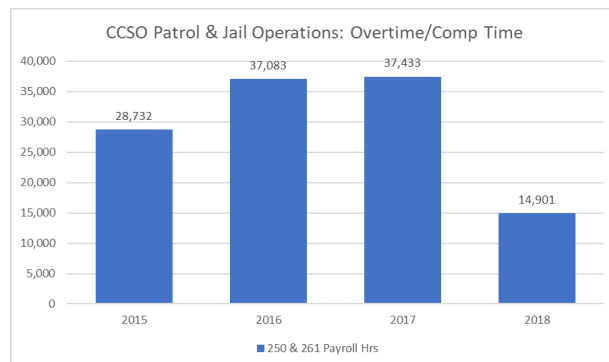


Chart 15: Clark County Sheriff's Office Patrol & Jail Operations Overtime/Comp Time

The county may also benefit from researching similar data for general direction purposes such as the data available through the International County/City Manager Association (ICMA) which provides open access data, see appendix F. Below are a selection of data points from a Key Performance Indicators Survey that they had previously captured, see table 9.

Key Performance Indicators for Open Access Benchmarking: Data		Fiscal Year	2019						
Service Area	Measure Name	Average: All Responses	Albany, OR	Bernalillo County, NM	Clayton, MO	Creve Coeur, MO	Decatur, GA	Novi, MI	Oklahoma City, OK
Police	Expenditures: Sworn police overtime	\$2,401,203	\$543,600	\$5,121,859	\$141,826	\$64,640	\$421,944	\$347,219	\$8,161,724
Police	Expenditures: Sworn police salaries and benefits (excluding OT)	\$43,896,261	\$9,600,500	\$39,777,972	\$4,156,753	\$5,837,799	\$4,361,170	\$11,152,274	\$128,133,213

Table 9: ICMA KPIs Benchmark Data (see appendix F)

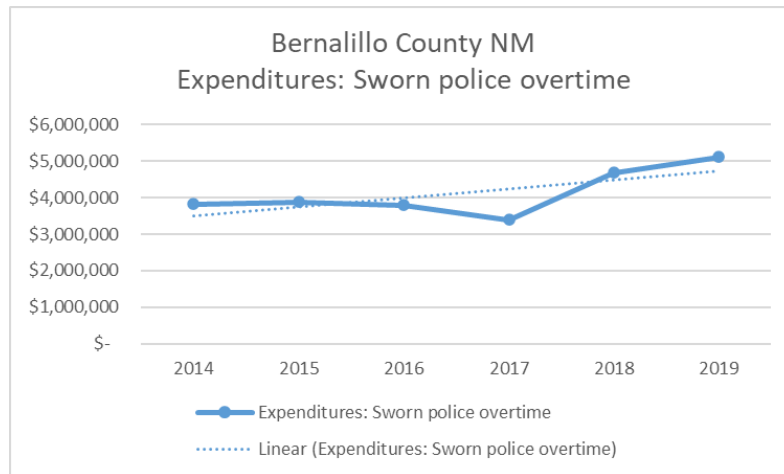


Chart 16: Bernalillo County Expenditures of Sworn Police Overtime

Chart 16 shows Bernalillo County’s sworn police overtime expenditures. By viewing expense data trend from other jurisdictions, Clark County can benchmark if it is also experiencing similar emerging expenses.

### III. More detailed monitoring needed to understand costs and benefits of overtime

#### Summary:

The County's approach to monitoring is limited in detail and no specific magnitude of expenditures has been established that would require additional monitoring. Overtime usage has its benefits and limitations due to its effects on fiscal and staffing resources. Monitoring does not have an established threshold of when to consider additional staff or to continue with overtime usage. Expanding elements of analysis such as evaluating total payroll cost and consistent overtime usage trends, allows for greater evaluation of operational dynamics. Elements are missing to measure effects on service levels when overtime cost saving measures are applied.

#### **A. No defined magnitude of overtime expenses that triggers additional monitoring**

The County has determined that overtime expenditures are at a significant level that require more information to understand why it is increasing but doesn't have a monitoring program in place that could provide such analysis. GFOA Best Practices also recommends that careful monitoring should include expenses depending on magnitude such as overtime. An organization could aid the analysis by creating structured budget monitoring to meet any interim reporting requirement.

If the County establishes a level of magnitude for overtime expenses then it could structure a interim reporting requirement for primarily the largest users of overtime. The report should contain greater expense details to aid in determining root causes or insights in the type of work or services performed utilizing overtime. The reporting requirements should be weighed against the value that such reporting requirements would provide, low use departments may not be as detailed as high use departments.

For example, if the interim report included total payroll costs (salaries/wages and overtime) then trends could aid the understanding of growth in overtime as it pertains to the total cost. As seen in the CCSO Jail Operations data, see appendix N, the total payroll costs were in fact lower than previous years even as their overtime costs were increasing. Under this scenario, increasing overtime resource may be prudent since the total cost is lower than previous year's expenses. This is further discussed in section D below.

Another element to consider as part of the interim reporting requirement could be service delivery metrics as shown in the Thurston graphic, table 8 ( Jail Average Daily Population, Jail Bookings, Meals Served at the Jail, etc.). These metrics can assist in measuring possible effects on service delivery when allocating budgets or department service capacity assessments.

By creating an interim report requirement with specific overtime metrics, analysis can be conducted that aids budget allocation and/or understanding utilization trends. It may also



better inform the need for service delivery modifications or possible budget level adjustment through an amendment request.

## **B. No identified thresholds to assess when to utilize overtime or add new staff**

The County currently does not have a centralized assessment to analyze when it is fiscally prudent to add staff or to continue to utilize overtime.

Overtime as a management tool provides flexibility in meeting service demands with available staff. When used effectively it can be cost effective to employ overtime instead of hiring additional staff. The Society for Human Resource Management (SHRM) provide a brief on “Using Overtime Effectively” for operational needs such as 24/7 coverage, workload fluctuations, staff variations, and labor market considerations. Similar elements were represented in our survey respondents’ comments:

- “Provides required/essential services to our community when they are needed, and ensure time-sensitive work to be performed on time”
- “A lot of our work is dependent on the weather, and we need to utilize over time to complete it. It also cuts down on overall cost due to re-mobilization”
- “Allows flexibility to have a smaller standard staffing level as some work tasks are seasonally based”

Overreliance on overtime may lead to staffing challenges in meeting future spikes in service demands or persistent costs may be higher than increasing head count. SHRM states that there are limits to the amount of overtime that is beneficial. They list potential drawbacks; an overtime-dependent workforce, safety & quality issues, absenteeism, and lower productivity. Several of these elements were represented in the survey respondents’ comments on drawbacks of overtime usage.

- “Cost to County”
- “How overtime is handled in the department can lead to a discouragement of performing non-routine work tasks unless offered as overtime.”
- “Wearing out staff”

Deciding when overtime warrants additional staff is based on collaboration between the department and budget process. Conducting a comparison of regular staffing and overtime costs, as seen in appendix G can aid in communicating the fiscal thresholds when deciding between the two. Though less tangible as a fiscal analysis, staffing analysis should consider department reported staff trends that could indicate the need to be less reliant on overtime usage.

## **C. Current analysis of overtime is primarily focused on staying within expense budgets**

The County’s centralized budget office primarily monitors budget to actuals of overtime expenses. Budget to Actuals is a type of analysis that compares the budgeted amount to the actual expenditures. It is usually run monthly which shows the two values and includes

the remaining percentage available. The budget office provides this information as part of the budget process and departments can also generate similar reports.

Budget Office Analysis: Sheriff's Office Overtime History					
	Actuals	Actuals YOY % Change	Adopted Budget	BTA Difference	YOY % Change
2011	\$ 2,262,656		\$ 1,873,809	\$ (388,847)	
2012	\$ 1,869,278	-17%	\$ 1,873,809	\$ 4,531	-101%
2013	\$ 2,321,286	24%	\$ 1,873,809	\$ (447,477)	-9976%
2014	\$ 2,509,705	8%	\$ 1,873,809	\$ (635,896)	42%
2015	\$ 2,679,857	7%	\$ 1,873,809	\$ (806,048)	27%
2016	\$ 3,483,074	30%	\$ 1,873,809	\$ (1,609,265)	100%
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2018	\$ 3,135,577	-14%	\$ 2,099,340	\$ (1,036,237)	-32%
2019	\$ 3,548,108	13%	\$ 2,148,108	\$ (1,400,000)	35%

Table 7: Budget Office's Overtime Analysis

In the past, the Budget Office has performed expanded analysis, at the request of the County Manager, on overtime expenditures for the largest overtime user, CCSO. The analysis compared budget to actuals but expanded to calculate year to year (YOY) percentage differences with a forecasted 2019 (highlighted yellow) total, table 7.

We spoke to Public Works about their overtime monitoring practices. They indicated that they monitor their usage of overtime following the budget to actuals models. They do this by providing an internal website with monthly reports which individual division managers can view, download, and analyze to adjust usage of overtime. They reported that some reimbursement occurs but unable to measure since billing does not include this level of detail.

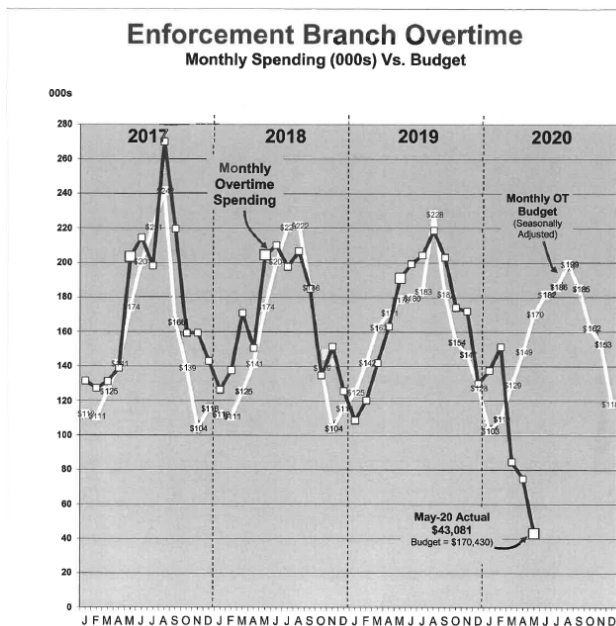


Chart 17: CCSO's Enforcement Branch Overtime Analysis

CCSO stated that they have expanded the budget to actuals model of overtime monitoring to include a monthly seasonal usage report. Their finance team generates the report and provides it to management. Chart 17 is a sample of such analysis.

CCSO monitors their usage of the current adopted budget allocations and compares it to historic monthly usage. This informs the Division Chiefs and their staff on their current expenditures and allows for staffing adjustments.

We surveyed all other county departments to better understand how they monitor and manage overtime. Respondents indicated that their data primarily comes from Workday, usually on demand and generated by their finance team. Their analysis for the most part contains Department, Fund and employee name.

One survey question asked, what is the purpose of overtime analysis within your department? The primary reason given for overtime monitoring was for budget monitoring at 60.98% and Service Delivery Adjustments accounted for 19.51%, see table 10. Their reported practices are similar to those reported during our case studies.

ANSWER CHOICES	RESPONSES
Budget Monitoring	60.98%
Staff Scheduling	31.71%
Service Delivery Adjustments	19.51%
Grant Requirements	12.20%
Budget Preparations	31.71%
Analysis is not performed	12.20%
Does not apply	26.83%

Table 10: Survey Question 17

### D. Expanded analysis of total payroll hours and long-term trends needed for greater context

GFOA provides that:

*“Governments should move beyond just identifying deviations from budget versus actuals and work towards analyzing and articulating why deviations occurred in order to move towards resolution”.*

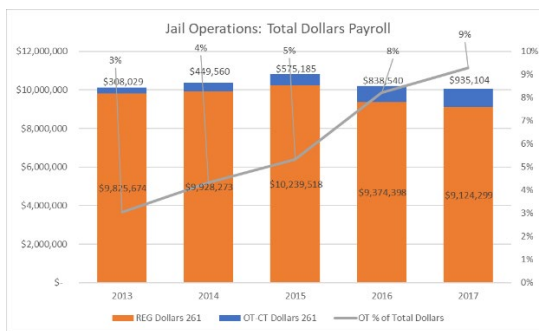


Chart 18: Jail Operations Total Dollars Payroll

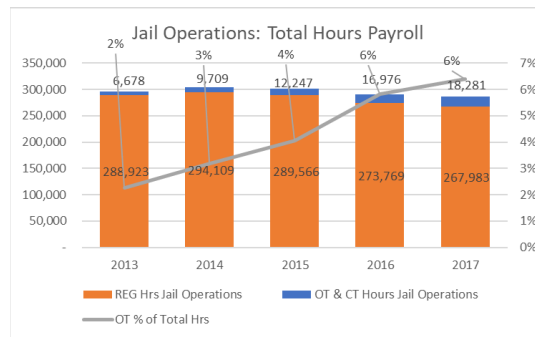


Chart 19: Jail Operations Total Hours Payroll

We performed analysis beyond budget to actuals by utilizing payroll hours within Jail Operations. The analysis revealed an interesting dynamic in which their use of overtime had grown for several years while their total hours (regular & overtime/comp time) declined, see charts 18 & 19. Regular hours decreased about 16,000 hours between 2015 and 2016. They dropped further by 6,000 hours in 2017. CCSO explained this was due to a reduction in the number of full-time personnel. They stated the staff shortages led to an increased reliance on overtime to respond to new state regulations and to address training needs. With a shortage of Jail Operation staff levels, CCSO believes that it is more difficult to respond to overtime mitigating efforts. This example shows the

importance of assessing total payroll when considering overtime trends. In this case overtime use increased even as total payroll expenses decreased.

We also expanded our analysis to compare expenses between a Department (CCSO) and its subunits (Patrol & Jail Operations). This type of analysis showed that Patrol's use of overtime is fairly consistent even when usage by other departments show decreased usage. For example, in 2012 the County's overall use of overtime declined, including CCSO departments such as Jail Operations but not in Patrol, see chart 20.

We analyzed five years of payroll records to compare expenses and hours used by Patrol, see charts 21 & 22. In this data set we do see a general upward trend in overtime hours, but this trend is also seen in regular hours.

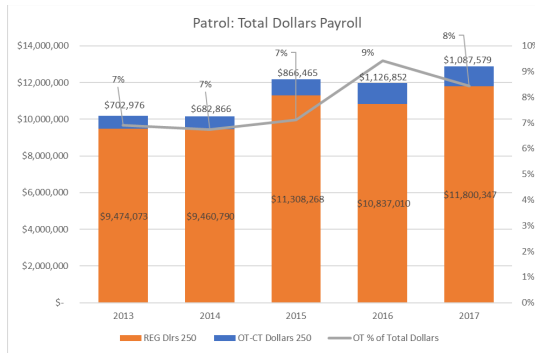


Chart 21 Patrol Total Dollars Payroll

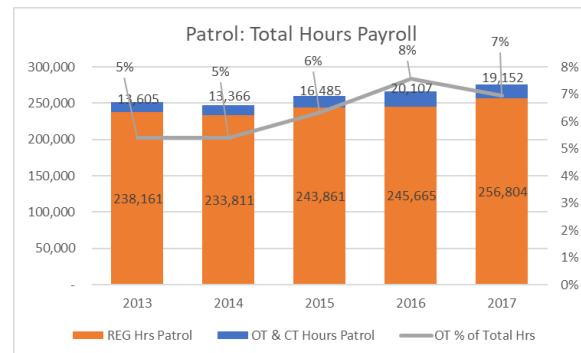


Chart 22 Patrol Total Hours Payroll

CCSO shared that they increased the number of FTEs during this time. The additional staff may have an effect in moving hours away from overtime to regular time as seen in 2016 to 2017. The increase in head count also provides other benefits to the work force as discussed by SHRM in section B.

Employing a comparison that includes a longer timeframe in conjunction with payroll hours can provide a broader context. Workday payroll data does contain validation weaknesses when conducting payroll overtime analysis, see appendix I.

### E. Analysis needed to measure effects of overtime cost saving measures on service levels

GFOA budget monitoring best practices states that effective monitoring would allow an organization to adjust, ensuring continuity of program/ service delivery. Whether due to economic difficulties or to ensure expenditures are within budget limits, changes in department service capacity may affect the quantity and quality of services provided to the citizens of Clark County.

We conducted several interviews with Public Works and CCSO and discussed the effects of the last recession on their operations. Public Works recalled that overtime was limited to exceptions such as snow removal or down traffic signals/signs.

CCSO recalled that Patrol had reduced staff on special assignments and were transferred to Patrol. Chart 23 shows expenditures trends within Patrol before and after the last recession.

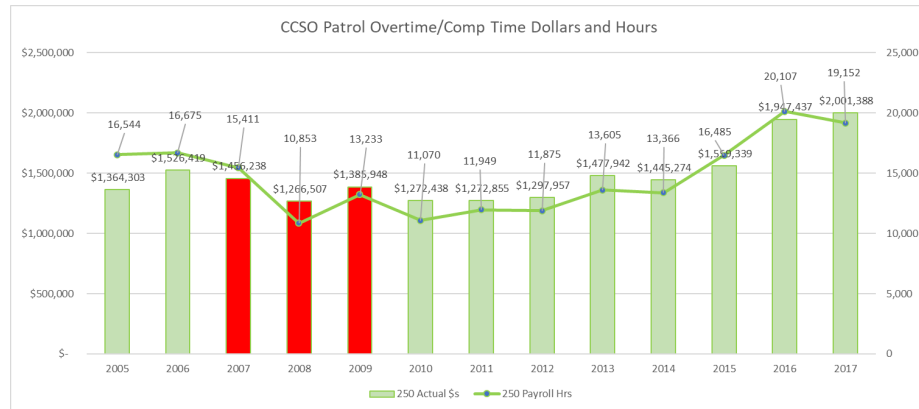


Chart 23: Clark County Sheriff's Office Overtime/Comp Time Dollars and Hours

CCSO reports that most recently the limitations on overtime due to the pandemic fiscal measures and changes in staffing needs dedicated at schools, staff were reassigned to Patrol. In chart 24 we can see that within the Deputy Guild there was a decline in overtime and an increase in regular payroll hours between 2019 and 2020. CCSO focused additional resources to Patrol to ensure they maintained a certain service level as they consider this a high priority function of their mission.

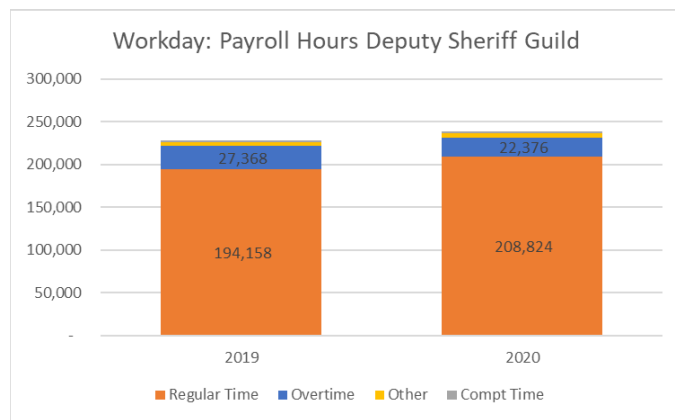


Chart 24: Workday Payroll Hours Deputy Sheriff Guild

Chart 25 shows Jail Operations expense trends before and after the previous recession.

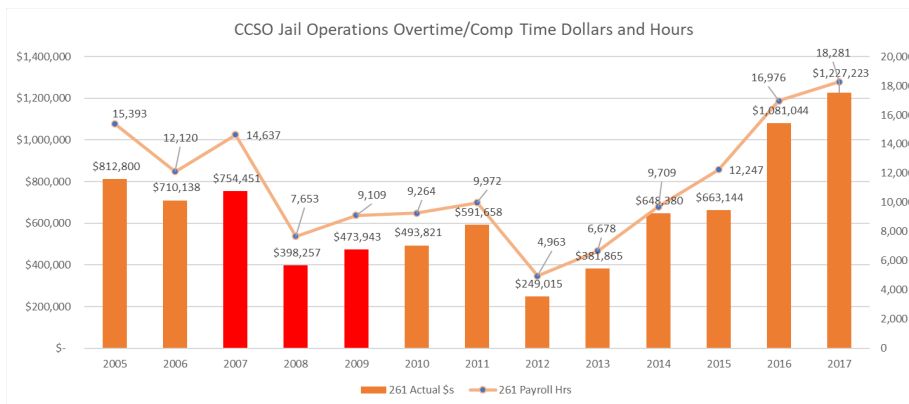


Chart 25: Clark County Sheriff's Office Jail Operations Overtime/Comp Time Dollars and Hours

Jail Operations also reported that:

*The effect of the last recession was a reduction in Full Time Employees (FTEs). This reduction resulted in the closure of beds in the main jail (H pod) and an overall reduction of employees that helped address the long period of time between an employee giving two weeks' notice and interviewing, job offer, post job offer testing and screening, orientation, training and assigning the new employee to a shift or post.*

When confronted with extraordinary events such as a recession or pandemic, the County has responded with cost saving policies that reduced overtime expenditures. However, there are no available metrics that speak to possible disruptions to service delivery or program continuity as a result. Our review was only able to obtain departments' testimony to their present and past practices on overtime usages. Without overtime category metrics we are unable to speak to the necessity of its use, if it may be anticipated, and/or formulate a method to reduce its use. The Budget office should work with the large user departments to develop metrics and request them as part of the normal budget process. Also, detailed monitoring will aid in understanding costs and benefits of overtime and in addition to data elements discussed, the County can also evaluate those listed in appendix G.

## IV. Recommendations

1. Establish and define the magnitude of overtime expenses that should require additional analysis.
2. Develop overtime budget analysis from the budget office that is required when the defined magnitude is reached by a department. Some analysis will require collaboration with departments that report to separately elected officials. Analysis should include the following metrics:
  - average annual growth rate, total payroll (hours & dollars);
  - available data from benchmark entities;
  - projected labor costs growth (rate, calculation, scheduling) due to present and future adopted contracts;
  - track third party reimbursements; and
  - monitor fluctuations in service demand drivers for primary user departments that may indicate effects of overtime expenditures.
3. Establish a threshold that when met would require a staffing analysis be conducted, with consideration of fiscal and workforce related negative effects of overtime use.
4. Establish an interim overtime report that includes expense information in addition to relevant service delivery metrics that are affected by overtime allocations within large user departments.
5. If the current practice of baseline budgeting for overtime is maintained, initial budget levels should be adjusted more frequently based on actual expense trends.

# Appendix A: Management's Response



**CLARK COUNTY WASHINGTON**  
**COUNTY MANAGER'S OFFICE**

[www.clark.wa.gov](http://www.clark.wa.gov)

1300 Franklin Street  
PO Box 5000  
Vancouver, WA 98666-5000  
360.397.2232

June 13, 2022

To: Arnold Perez  
Re: Performance Audit of Overtime Response

The Clark County Auditor's Office conducted an audit of overtime during the past couple of years as requested by the County Council and supported by the County Manager in 2019. The request included year-over-year lookback of overtime by departments, identify possible reasons for overtime as well as provide a summary of potential opportunities to address the increase of overtime in Clark County. Potential opportunities may include, but is not limited to, schedules, staffing levels, staff resources, type of work being performed, temporary etc. Data included in the report are pre-pandemic and during the pandemic.

Couple general comments regarding the report as well as items that have been discussed over the years:

- Generally, overtime has increased over time
- It is acknowledged that overtime is part of the departments 'controllable' budget and does not increase based on wage adjustments
- It is acknowledged that some overtime in departments and office are reimbursed, and it appears this has not been tracked appropriately
- While the County can ask for reductions in budget to address budget shortfalls, the decision on how to reduce the budget (e.g. FTE's) is under the County Manager or Elected Officials purview (e.g. the County Manager or Council can't tell how an Elected Official where to reduce their budget)
- While the County has done baseline budgeting in the past, nothing restricts departments from using funding in their 'controllable' budget to meet the service needs; additionally, departments have the ability, with County Manager approval, to move salary savings to their 'controllable' budget
- During the first year of the pandemic, County departments and offices were instructed to eliminate or reduce overtime and freeze hiring; with that said, departments could provide an exception request. The Sheriff's Office did not have a restriction on overtime or endure a hiring freeze
- The departments under the County Manager continues to provide requests for using overtime and filling vacancies. These requests outline the need or issue, policy or rule, analysis and recommendation.
- From my understanding, the overtime in patrol reduced during the pandemic due to reallocation of resources (e.g. SROs no longer in schools, reduced jail population – no longer have individuals housed at the jail work center, etc.)



For other formats, contact  
the Clark County ADA Office

**Voice** 564.397.2322  
**Fax** 360.397.6165

**Relay** 711 or 800.833.6388  
**Email** [ADA@clark.wa.gov](mailto:ADA@clark.wa.gov)



- Corrections officers haven't been fully staffed in years – which may be the reason why there is a decrease in payroll expenses but an increase in overtime and as noted in the report. Additionally, H Pod has been closed in the jail due to insufficient operating funds (e.g. staffing).
- I have been informed that it was stated in an interest arbitration from an executive in the jail that the work schedule for the correction officers arbitrarily forces overtime. This schedule has been in place for quite some time.
- Most departments have financial resources internally who should be able to review trends, reports, etc.
- It is the responsibility of the County Manager, Department Directors and Elected Officials to ensure we are providing services efficiently and continually look at process improvements to ensure we are using the taxpayer dollars effectively.

It is important to note, that the County Manager can direct their executive departments parameters on overtime use, spending, operations, etc.; however, the departments lead by separate Elected Officials have full authority on their operations as well as how their budget spent. I would encourage feedback is solicited from the Elected Officials as well.

**Recommendation #1:** Establish and define the magnitude of overtime expenses that should require additional analysis.

**Response #1:** *This will be brought to the finance team to develop a proposal of when overtime expenses would require additional analysis. Once a proposal is developed, feedback will be solicited from all departments and offices.*

**Recommendation #2:** Develop overtime budget analysis from the budget office that is required when the defined magnitude is reached by a department. Some analysis will require collaboration with departments that report to separately elected officials. Analysis should include the following metrics:

- Average annual growth rate, total payroll (hours & dollars);
- Available data from benchmark entities;
- Projected labor costs growth (rate, calculation, scheduling) due to present and future adopted contracts;
- Track third party reimbursements; and
- Monitor fluctuations in-service demand drivers for primary user departments that may indicate effects of overtime expenditures.

**Response #2:** *The budget office will be able to run reports showing certain financial data points being recommended. With that said, departments and elected offices will need to analyze operations and decision points pertinent to their own operations for further detail and review the policy and operational decisions that is driving overtime as well as tracking items such as third-party reimbursements. Most, if not all, departments and offices have dedicated financial support staff to monitor their budget and operations.*

*Currently, departments under the County Manager submits a request for overtime to the County Manager for consideration. These requests detail what issue are they trying to resolve, what (if any) applicable rule (e.g. RCW, policy, etc.) they are following or need to be in compliance with, what is the analysis such as amount of overtime, why this can't be done within normal business hours, etc., and the recommendation. This ensures we are being fiscally prudent as well as reviewing the operations for efficiency.*

*Again, departments that are under separate Elected Officials manage their operations and how their budget is spent. I would recommend the separate Elected officials comment and provide insight to their operations and analysis.*

**Recommendation #3:** Establish a threshold that when met would require a staffing analysis be conducted, with consideration of fiscal and workforce related negative effects of overtime use.

**Response #3:** *More important than the financial impact of overtime to the County is the impact on the staff who work the overtime. It is important to note, there have been conversations with some departments and offices regarding how overtime is not only a financial burden, but can also increase the risk of employees being fatigued, making mistakes, getting injured, etc. Additionally, as mentioned above, most departments and offices have financial support staff who have intimate knowledge of operations and department finances. This will be brought to the finance team to develop a proposal of when a staffing analysis should be conducted. Once a proposal is developed, feedback will be solicited from all departments and offices.*

**Recommendation #4:** Establish an interim overtime report that includes expense information in addition to relevant service delivery metrics that are affected by overtime allocations within large user departments.

**Response #4:** *This will be brought to the finance team to develop a proposed interim overtime report and service delivery metrics. Once a proposal is developed, feedback will be solicited from all departments and offices. I would anticipate that this will be in coordination with the departments finance support staff.*

**Recommendation #5:** If the current practice of baseline budgeting for overtime is maintained, initial budget levels should be adjusted more frequently based on actual expense trends.

**Response #5:** *This will be brought to the finance team to develop a proposal of when overtime expenses would require updated in the annual budget process. Once a proposal is developed, feedback will be solicited from all departments and offices.*

## Appendix B: GFOA Best Practices

<https://www.gfoa.org/materials/budget-monitoring>



BEST PRACTICES

# Budget Monitoring

Establish a formal set of processes for comparing budget to actual results.

Monitoring the budget is important to ensure that the financial, operational and capital plans that were developed and approved for implementation as part of the budget processes are being implemented. Budget monitoring is crucial for an organization to be able to enforce accountability related to spending. In addition, regular, comprehensive monitoring of the budget allows a government to evaluate service level provision, ensure any new initiatives are making expected progress towards goals/expectations, learn more about trends and other deviations that may impact future operations, and finally demonstrate transparency by sharing findings from this regular monitoring.

Budget monitoring must include examination of a broad set of functions in order to fully inform what actions need to be taken if significant deviations are found. Comparison of budget to actuals is the starting point for budget monitoring, but it should be expanded to include how the organization is performing related to service delivery and other programs/initiatives. To ensure this, governments should clearly articulate not only the elements and who will analyze, but also how the analysis will be utilized. If conducted consistently, thoroughly and effectively, the budget monitoring process will provide information that may lead to corrective action or operational improvement.

**GFOA recommends that all governments establish a formal set of processes for comparing budget to actual results to monitor financial performance. Budget monitoring should include analysis of a diverse set of indicators to best inform the**

analysis and facilitate evaluation of a government's overall performance. Establishing and conducting regular budget monitoring provides organizations the opportunity to promptly adjust for any significant variances to ensure continuity of program/service delivery. Governments should establish comprehensive budget monitoring that includes the following key items:

1. What elements should be reviewed:

a. *Revenues*. Governments need to carefully analyze sources of funds with particular attention to:

- Seasonality, and whether comparable to prior observations
- Any potential volatility and the resulting impacts
- Trends and comparison to projections
- One time sources
- Timing of receipts
- Relationship to economic indicators and potential impacts
- Changes in policy/practice of overarching governments involved in disbursement of revenues
- Review of patterns at other similar/related governments

b. *Expenditures*. Governments need to carefully monitor all expenditures as well – including one-time uses and also examining key aspects of the following:

- Personnel. Examine additional detail beyond just regular payroll expenses, including analysis related to hiring and vacancy information and also, depending on magnitude, analysis of part-time, overtime, leave pay out and special pay. In addition, conduct analysis of re-class/promotions to see if on-track with expectations. And whether fringe benefit costs are within budgeted expectations as well.

- Non-personnel. Monitoring needs to include more than just current expenses. Governments need to analyze draw down of encumbrances, outstanding purchase orders, and its major contracts to develop a better picture of not only what was spent, but what remains to be spent.
- c. *Operations.* Are services being provided as anticipated? Are any services being provided that were unanticipated? What trends are being observed that may impact whether or not spending remains on track?
  - d. *Capital.* Governments need to monitor the budgets of capital projects as well – see GFOA's Best Practice on 'Capital Project Monitoring and Reporting.'
  - e. *Economic Trends.* How is the broader context of prices for labor, services, commodities and other items impacting expenses versus the budget?
  - f. *Performance Measures.* Governments should incorporate into their budget monitoring process an examination of performance measures and linkages to financial outcomes. The analysis should include any changes to goals/initiatives since budget adoption and are there any new initiatives not initially included in the budget.
2. How the elements should be analyzed
    - a. *Root cause.* Governments should move beyond just identifying deviations from budget versus actuals and work towards analyzing and articulating why deviations occurred in order to move towards resolution.
    - b. *Time frame.* Is it anticipated for any identified variance to continue or is there an underlying reason for the variance? How does the current spending pattern impact the subsequent year's budget?
    - c. *Requirements.* Structure budget monitoring to meet any interim reporting requirements that the government may have, if possible.
    - d. *Basis of comparison.* Governments should also ensure that reference points for comparison are logical and appropriate and account for any major organizational changes that would impact any comparisons. In addition to comparison of current

results to budget, government should expand their basis of comparison for more robust analysis to include:

- Previous year actuals
- Averages of several prior year actuals
- Projections and forecasts

3. At what level of detail should the analysis be conducted. This will vary depending on revenue/expenditure type. Organizations should discuss benefits of more versus less detail and its impacts on the timeliness, usefulness, and degree of difficulty to compile, among other factors. Potential levels at which to monitor the budget should mirror an organization's chart of accounts, including the following:

- a. *Fund*. Use for high level analysis and also may be the only monitoring needed for minor revenue/expenditure areas
- b. *Department*. Analysis at this level can be used to establish budget accountability for department heads
- c. *Sub-department/division*. Appropriate to analyze in particular if budget accountability resides at the sub-department head level.
- d. *Function*. Use to track expenditures by major organizational responsibilities, i.e. public safety, public works, etc.
- e. *Object/account*. Utilize for examining key types of expenditures at an organization-wide basis, such as overtime.
- f. *Project/program/grant/activity*. Use to track revenue/expenditures of specific activities associated with areas that need additional scrutiny or for reporting requirements

4. Who is responsible and outlining roles

- a. *Production*. Who produces the analysis, reports, etc. related to budget monitoring should be clearly articulated and disseminated.

- b. *Roles.* Collaboration and ownership within the organization should be promoted to help provide context related to any potential issues.
  - c. *Ownership.* Identify who is responsible for resolving variances related to both spend and service delivery as well as any other problems identified that need attention.
5. Tools for conducting the analysis
- a. *Electronic system.* An organization's enterprise resource planning (ERP) system should drive data gathering and analysis related to budget monitoring. Use of the ERP system allows for real time information to be readily accessible for encumbrances and other time sensitive information as opposed to reliance on static, stand-alone reports.
  - b. *Automation.* Budget monitoring data and reports should be integrated into and generated by an organization's ERP system to ensure efficient use of staff time and also consistency of information.
  - c. *Overspend Protection.* Governments should also ensure that mechanisms are in place in their ERP system to automatically prevent overspending of budget and notify the organization's financial leadership.
  - d. *Consistency.* Off-system analysis should be consistently applied to all aspects of monitoring the budget and clearly articulated to both staff conducting the analysis and end users.
6. Communications. This will vary on type of size of jurisdiction as well as the intended audience
- a. *Frequency.* The frequency of how often budget monitoring reports and information is generated should be agreed upon at all levels of the organization, but may vary for different program areas.
  - b. *Delivery.* The government should describe the point at which the monitoring process is achieved and how the information is communicated and to which stakeholders, both internally and externally, needs to be clearly structured.

c. *Format.* The format for how information related to budget monitoring needs to be clearly established as well, including considerations for the audience and their level of expertise.

d. *Transparency.* How can the information be shared on a wide spread basis to the community and include the proper context to best inform the public and minimize additional request for more information.

7. *Action.* A government's budget monitoring process does not end at the time of communication. Following the steps above, governments will conduct comprehensive monitoring and communication that will ensure timely corrective action and operational improvement.

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## Members have discussed this topic in GFOA's Member Community.

[JOIN THE DISCUSSION \(37 REPLIES\)](#)

**Board approval date:** Saturday, March 31, 2018



## Appendix C: Objectives, Scope, and Methodology

### Objectives

- (1) Determine the effectiveness of the county's overtime expense monitoring and management.

### Scope

The scope of the review will include overtime expense data from 2000 through 2020 and a selection of payroll records. We will also review current county management's efforts in controlling overtime and leading management practices.

### Methodology

Work conducted in Public Service Center; remote work sites, other department/office personnel were contacted for brief interviews (telephonic and virtual) and/or documentation requests. These departments/offices include Budget Office, Public Works, and Sheriff's Office and electronic overtime surveys were sent to managers within all county departments.

Interviews with key personnel were conducted, along with review of financial and data relevant to overtime expense monitoring. Timelines of activities were developed to record how information has been processed, approved, communicated, and used.

Note, the data available does not provide enough detail to determine which tasks were completed using overtime. As a result, our data analysis was limited to expense and hour trends rather than details of why departments used overtime. Departments provided context on the need and use of overtime through discussions and responses to our survey. Due to the way expense data is accounted differently between the now retired Financial Management System (FMS) software and Workday, analysis utilizing combined datasets are for general direction purpose. Workday data does not include comp time in its totals due to changes in the manner it is expensed. Comp time was rolled up as part of pay component within Workday and not individually expressed as overtime is.

Benchmark data was obtained through the respective agency public facing websites. As part of our audit plan and based on this engagement's risk assessment, we performed tests of overtime associated documentation. We did not find indicators of fraud in the items tested.

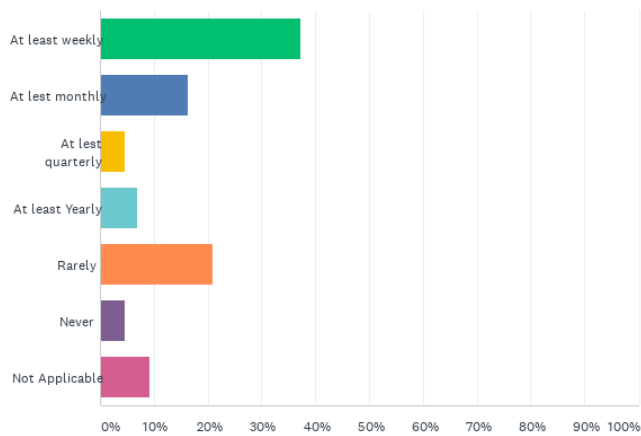
We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

# Appendix D: Survey Results

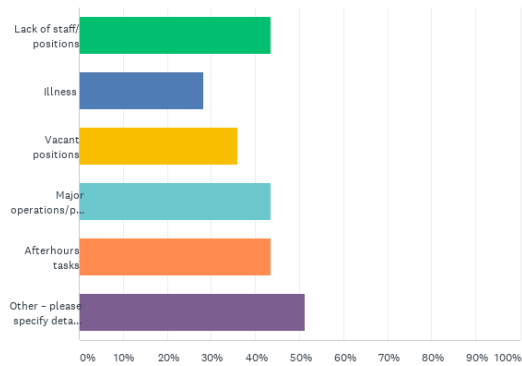
Q1 Please indicate the department(s) associated with your responses:

Community Services Community Public Health Court  
 Sheriff Office Clerk Office Auditor Services Public works  
 Prosecuting Attorney

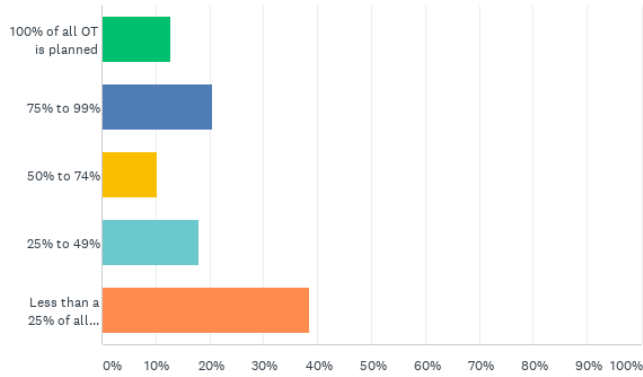
Q2 How often does your department utilize overtime to perform county services?



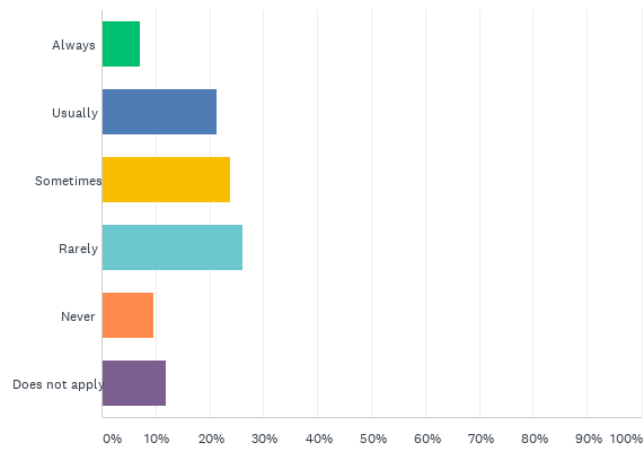
Q3 What are the most common causes of overtime in your department/division? (Please tick all that apply)



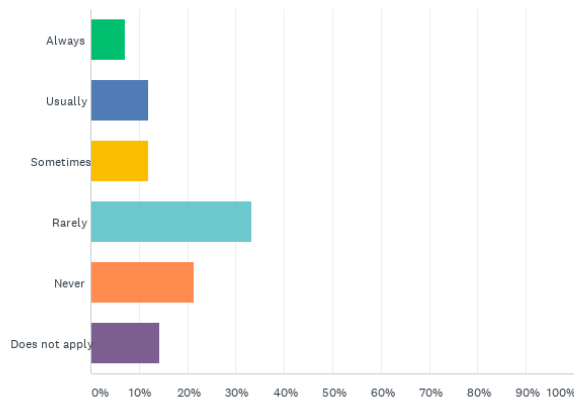
Q4 Approximately what percentage of overtime is planned? (i.e. before the shift is due to start)



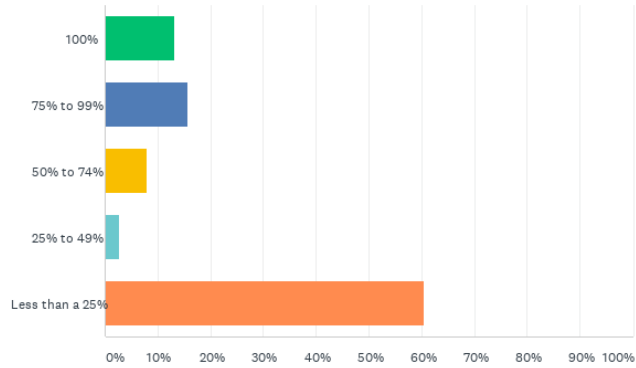
Q5 How often is overtime unscheduled?



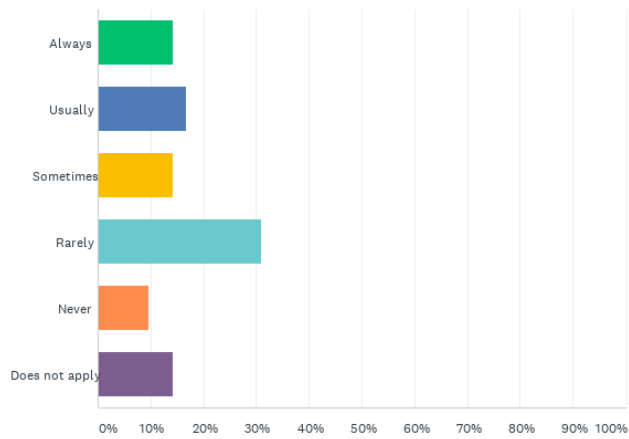
Q6 How often is overtime mandatory?



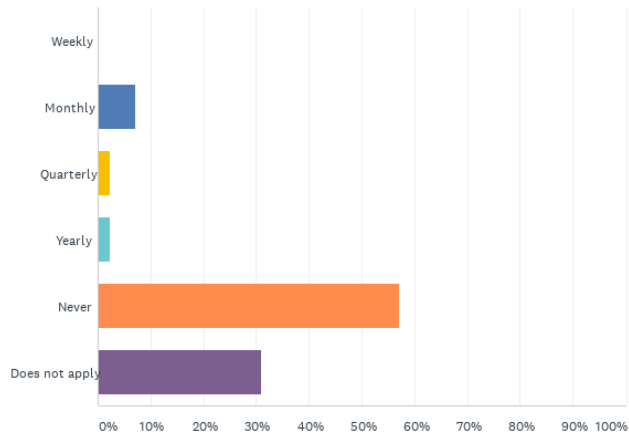
Q7 How often is overtime triggered by labor contract or adopted practice?



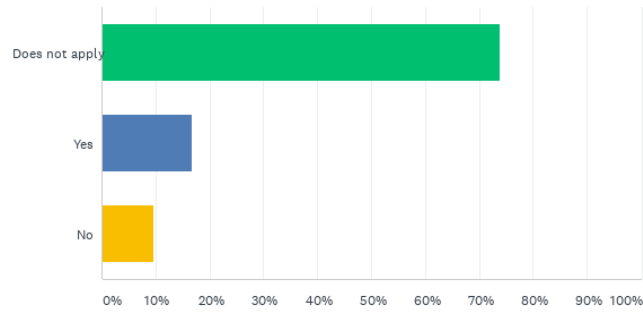
Q8 How often is overtime discretionary? (overtime available for use at the discretion of management)



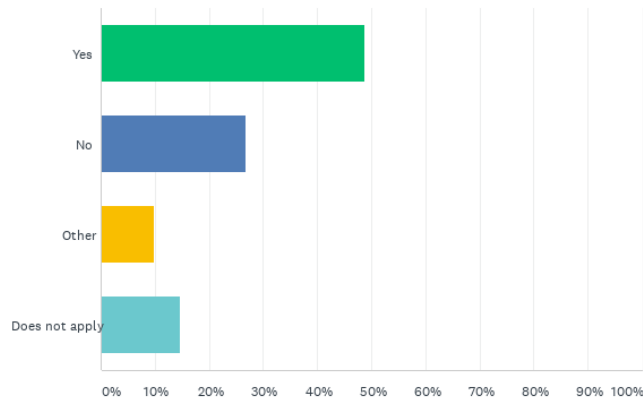
Q9 How often does your department utilize overtime to perform non-county or external agency services?



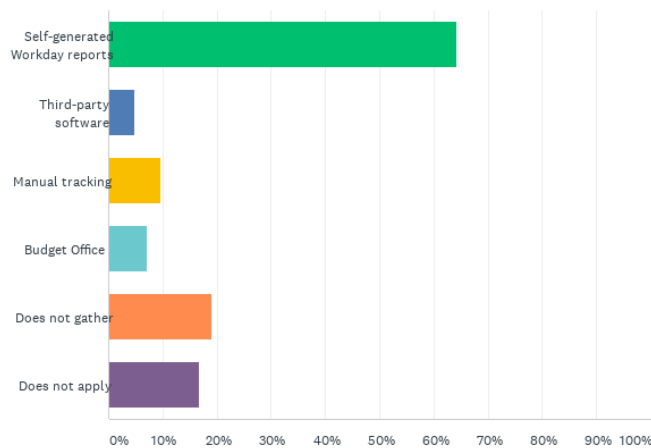
Q10 Are the non-county or external agency overtime expenses reimbursed?



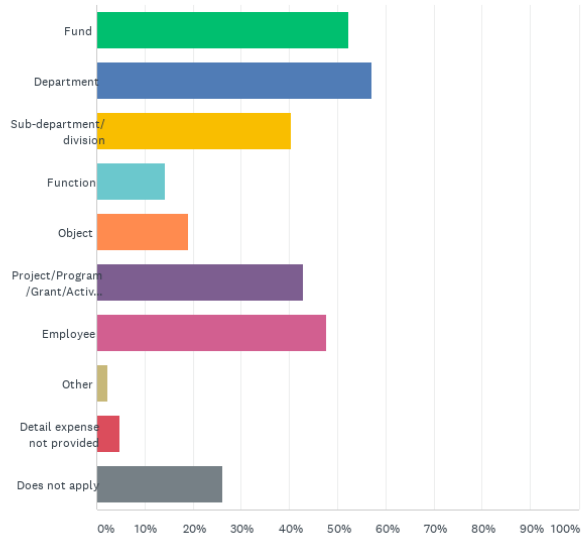
Q11 Does your department have its own written policies and/or procedures on overtime?



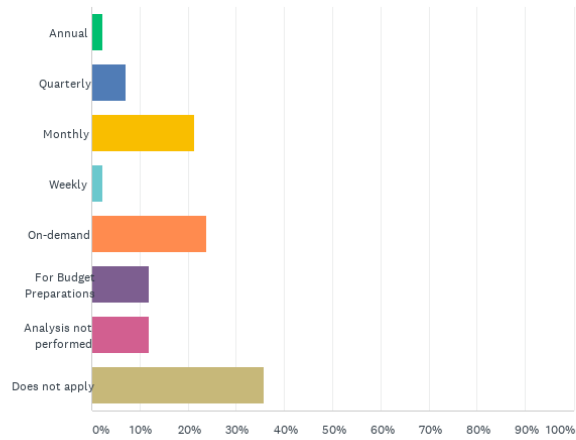
Q12 Where does your department gather overtime usage/expense data?



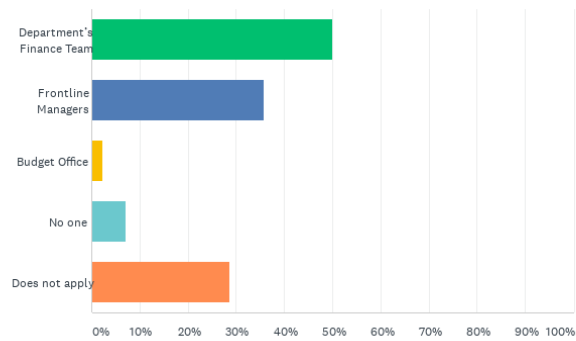
Q13 What level of detail does your overtime expense data provide?



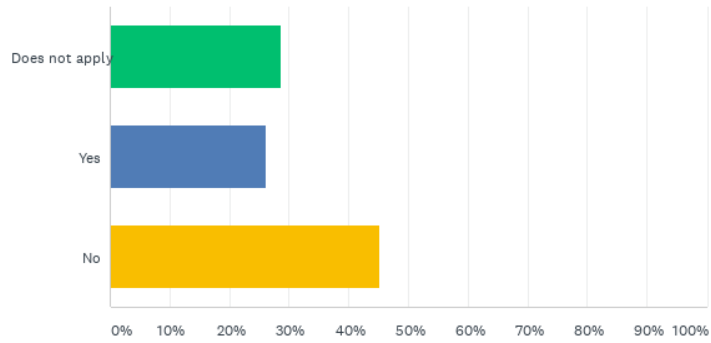
Q14 How often is overtime analysis performed?



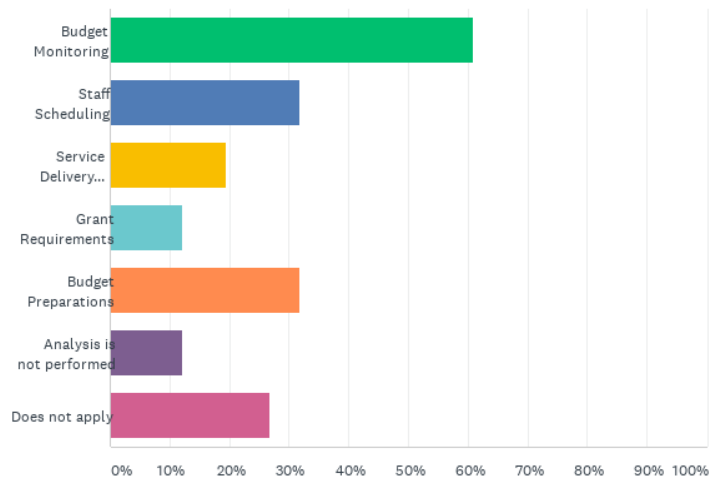
Q15 Who performs overtime analysis?



Q16 Is there any training provided to supervisors to assist with overtime monitoring and management?



Q17 What is the purpose of overtime analysis within your department?



Overtime Questionnaire

Q18 What measures does your department take to reduce the use and/or cost of overtime?

Answered: 35 Skipped: 0

#	RESPONSES
1	Must have permission before working overtime
2	Scheduling more staff members to focus on duties that would result in overtime as needed
3	Encourage staff to work within their FTE. Dept. sets clear expectations about OT needing to be pre-approved by manager. Currently the only approved OT is for COVID related work (per County directive).
4	Workflow efficiency enhancements, process analysis and adjustments.
5	A few years ago we made Joint Lobby scheduling changes that really reduce overtime in our department. We work hard not to use overtime and move schedules around to adjust to the need. We rarely if ever approve unscheduled overtime. This results in managers sometimes having to pick up the slack of bargained employees.
6	Limit with policies, try to plan projects to use minimal overtime
7	Typically we plan well. COVID-19 has increased the need for some overtime given our role in vaccine distribution to the community.
8	We have flexed some schedule so that we have staff arrive earlier than 8am for facilities now which has cut out some of the early morning overtime calls.
9	The county needs to fund more Deputy Sheriff positions so we are not always below minimum staffing.
10	NA
11	Allowing when a cost benefit to the county
12	Appropriate staffing
13	Cross training within classifications; required approval by supervisor
14	we use it so infrequently there is no reason for measures to be taken.
15	Two sets of minimum staffing levels: one for average daily population and one for low population. Administrator and Detention Manager control the staffing levels as necessary.
16	We offer flextime - work extra today and take the time off on Friday.
17	flexing of time, where available
18	Evaluation of programmatic operations and staffing resources
19	Only have OT during election time.
20	Try to get additional staff in the budget and try to keep positions filled. Preschedule vacations and time off when possible.
21	We try and used scheduled overtime when other agencies are reimbursing us. We also watch the weather very close to only schedule overtime when needed for safety. We have changed some of the practices for which things are called out for unscheduled overtime as well (if there is a dead animal off of the road in the winter time and it can wait to be picked up based on location and situation)
22	Cross training to cover when staff are absent, set up planned vacation schedules for represented staff to back each other up and pre-approval before using OT.
23	Exempt employees in Crisis unit and 1 local 11 Agreement staff with monitored hours.



## Overtime Questionnaire

24	Workload is constantly monitored to see where we may be falling behind and need to put more effort in that area.
25	Manager approval is required ahead of overtime. Follow policies that are in place to ensure we are using overtime properly.
26	The rule is overtime is normally not allowed unless the situation arises that has to close out the day or needs to be done before the next workday. If we can know before hand we will try to flex time, but with the Local 11 contract anytime worked past an employee normal workday is considered overtime or Comp time (unless they are flexing). That is why we normally don't allow a flex request after the fact, to abide to the union contract. We also try to use comp time if possible but with short staffing that is not always and option. If overtime is needed for a docket going over, an interpreter who can't leave court, or needed to find why cash does not balance at the end of the day, Overtime is reviewed for approval when needed.
27	Attempts to hire people.
28	process improvement planning better will be doing a wrench study for field staff
29	Flexible scheduling
30	We rarely have overtime
31	Communication with Superior Court asking the judges not go past the employee's shift.
32	Encouraging use of flex time
33	Review workload, assignment, planning and due dates, and set expectations
34	N/A
35	N/A

Overtime Questionnaire

Q19 In your opinion, what are the advantages of using overtime within your department?

Answered: 35 Skipped: 8

#	RESPONSES
1	If I had a choice I would use overtime when needed instead of adding full time staff. When serge filings come in and begin more than 3 days late on entry.
2	Allows flexibility to have a smaller standard staffing level as some work tasks are seasonally based
3	When we have a staff member leave, we need to be able to continue to serve clients so existing staff may need to work OT.
4	cheaper the FTE's and more flexible
5	Provides required/essential services to our community when they are needed, and ensure time-sensitive work to be performed on time.
6	When we have IT projects and cannot accommodate testing within the normal work day. We can adapt to peak tax season needs.
7	Gives ability to complete required work outside of scheduled work hours
8	N/A
9	Allows us not to have a full person on shift 24/7 and we only pay them if they have to come in for a call.
10	It is used just to keep us operational.
11	NA
12	You can meet your requirement's and reduce costs with less mobilization
13	We have no choice...wish we did not need as much of it.
14	To manage the COVID response - outbreak investigations, case investigation, contact tracing, and vaccine distribution. Also to maintain service delivery to the public.
15	very little is used so there is very little advantage.
16	It is necessary and unavoidable in a 24/7 operation like Detention.
17	Allows us to meet infrequent demands.
18	would prefer to not use overtime. seems to be more out of necessity.
19	For the pandemic response it is necessary to meet the needs of the community for our public Health response
20	Some emergency services are better deliverer on overtime unless you want people sitting around waiting for a call (like firefighters).
21	A lot of out work is dependent on the weather and we need to utilize over time to complete it. It also cuts down on overall cost due to re-mobilization.
22	No advantages because we have restricted funding with limits on how much we can spend on admin/program staff.
23	none
24	None
25	Time/resource saving mostly due to geographical constraints. Service delivery to customers

## Overtime Questionnaire

who have special scheduling needs for inspections.

26	In the Court environment there are time when overtime needs to be performed, and with limited staff it cannot be handed to someone else. There are some short projects that need to be performed that a little overtime may be warranted, a larger project it may make sense to bring in a temp, but temps are difficult because of specific court knowledge and process's that are not found in normal temp staff.
27	Money for the employee
28	to get work done
29	Only used with major projects (i.e. Workday implementation)
30	There are no advantages
31	Sometimes it's helpful to get caught up on tasks that are behind.
32	Minimal use allows for completion of work outside normal schedule and to catch-up during times of heavy work load
33	If there are unexpected deadlines that needs to be met.
34	N/A
35	N/A

Overtime Questionnaire

Q20 In your opinion, what are the disadvantages of using overtime within your department?

Answered: 37 Skipped: 6

#	RESPONSES
1	Not budging for overtime
2	How it affects budgeting
3	It's costly.
4	the budget office seems to hate it
5	Costly way of paying for staff resources to handle workplace tasks such as documentation, filing, case processing and data entry and management support that don't generate revenue.
6	Cost...but this is not really an issue for us because we have so little overtime.
7	Cost to County
8	wearing out staff
9	N/A
10	For are print and mailroom since we are only 1 person on each team if the person is out we often have to pay OT to get all the work for both positions done in a shift. We recently filled an empty floater position so that should help with coverage.
11	Cost is not nearly as important as the impact that it has on our employees quality of life and their families.
12	NA
13	I don't see any, it is used as needed.
14	Employee fatigue, expensive OT budget
15	Increased staffing expense
16	We try to avoid it at all costs. We only have 2 employees out of 50 that are eligible for overtime so it just doesn't happen very often
17	It can be challenging to manage as a controllable line item, wage adjustments are out of the departments control requiring periodic adjustments. Managing the schedule is very time consuming for the management team.
18	We do not have budget for overtime.
19	staff burnout
20	Poor fiscal management and poor stewardship of resources.
21	Burnout. Never enough in the budget to cover the need.
22	In the 5 years I have been a Program Manager at the County, I have never approved use of overtime.
23	Its hard to plan for, because of the un known variables.... weather, workload and unknowns.
24	Budget implications to our grants/contracts we are a non-general funded department.
25	cost would be a factor for crisis unit
26	Budget
27	other than the additional cost, I can't think of any disadvantages.

---

## Overtime Questionnaire

28	Budget wise, the time and a half pay can drive costs up quickly. In relation to Union contract and staff, management having to figure out who get the overtime and how to make it fair across staff. If overtime is not managed and tracked can get out of hand quickly. Management use and monitoring of overtime, if management is not on top of overtime, staff can manipulate a project to go into overtime in order to make more money (sorry that is more of a cynical comment but I have managed staff for 40 years)
29	The department makes people work when they really don't want to.
30	not getting positions we need
31	If staffed appropriately, overtime should not be required.
32	Excess cost
33	Reduces our budget. Not all employee like to work overtime due to child care issues
34	How overtime is handled in the department can lead to a discouragement of performing non-routine work tasks unless offered as overtime.
35	Development of a habit of using OT to meet planned deadlines and increase in expenses.
36	N/A
37	N/A

## Appendix E: Sample Budget Drivers Data

Public Works	Department 34
--------------	---------------

	Units	2017	2018	2019
<b>OFFICE OF THE COUNTY ENGINEER</b>				
Survey Requests	each	168	173	180
Right of Way Maps	each	80	87	95
Properties Acquired	each	4	55	24
Projects Bid	each	10	11	6
Projects Constructed	each	9	6	11
Overlay and Chip Seal	miles	49	47	42
Bridge Inspections	each	63	81	74
<u>Development Review:</u>				
Permit Applications Received (Utility, Prelim. Plat, Short Plats and Building)	each	3,686	3,466	3,242
<u>Traffic Engineering and Operations:</u>				
Pavement Striping	miles	1,379	1,000	984
Plastic Markings	square feet	24,000	12,000	8,500
Buttons	each	10,000	15,000	25,000
Signs Maintained	each	4,000	1,300	1,432
Street Lights Maintained	each	105	54	64
<b>ROAD MAINTENANCE</b>				
Pavement Prep - Digouts	tons	14,417	7,314	11,632
Culvert Maintenance & Repair	feet	9,300	3,065	4,820
Culvert Installation	feet	1,260	1,150	700
Brush Removal	man-hour	3,115	7,188	9,121
Shoulder Mowing	mile	2,042	567	1,827
Slope Mowing	mile	685	380	1,345
Storm Drain Maintenance	each	239	208	278
Bridge Maintenance & Repair	each	37	52	205
Sweeping/Brooming	mile	4,242	4,698	3,558
Snow Removal/Plowing	man-hour	118	226	2,829
Anti-icing	gal	511	962	1,162
Sanding	man-hour	120	151	345
Litter Collected	pounds	185,000	137,000	118,756
<b>PARKS &amp; TRAILS</b>				
Parks & Trails Visits	estimated visits	929,694	854,382	942,434
Recreational Property Maintained				
Parks:				
Developed	acres	972	932	932
Undeveloped	acres	1,606	1,646	1,646
Trail Corridor:				
Developed	miles	36	36	36
Undeveloped	miles	20	20	20
<b>STORMWATER UTILITY</b>				
Customer Tech Assists	each	233	228	247
System and Project Inspections	each	704	878	951
Public Infrastructure Assets Inspected	each	7,144	9,626	15,060
Private Developments Inspected	each	704	682	709
<b>WATER &amp; SEWER UTILITIES</b>				
Water Provided	gallons	93,953,725	98,275,613	97,842,077
Wastewater Treated	gallons	82,135,699	83,355,310	80,359,100
Active Billing Accounts	each	769	777	785
<b>NOXIOUS WEEDS AND LAKES</b>				
River and Shoreline Protected	miles	90	90	90
Landowner Technical Assists	each	622	758	419
Number of Sites Monitored	each	4,950	4,701	4,146
Weeds Disposed	pounds	24,560	17,685	15,215
<b>SOLID WASTE</b>				
Material Accepted	tons	219,415	236,468	234,936
Customers Served	transactions	238,654	249,060	265,224

# Appendix F: Benchmarking Data

<https://icma.org/documents/icma-open-access-benchmarking-data-and-definitions>

## ICMA Open Access Benchmarking: Data and Definitions

Data, definitions, and data entry form for key performance indicators.

Jul 15, 2020

This spreadsheet shows the 80 key performance indicators (and 54 county-specific indicators) used in ICMA's [Open Access Benchmarking](#) initiative, a no-fee approach to local government performance comparisons. Download the file to access data that's been collected so far and use the response forms to submit your own data to the database.

Measure Type	Service Area	Measure Name	Average: All Responses
A1	Outcome	Code Enforcement cases resolved through forced compliance	2,323
A2	Outcome	Average calendar days, inspection to forced compliance	66
A3	Outcome	Average calendar days, inspection to voluntary compliance	20
A4	Outcome	Percentage of cases resolved through forced compliance	10%
A5	Output	Total code cases available for resolution during the reporting period	11,343
A6	Efficiency	Admin/office facilities, Custodial expenditure per square foot	\$1.70

### ICMA: Key County Performance Indicators

These 54 measures have been selected by an ICMA County Consortium and are presented for use by any jurisdiction or vendor interested in benchmarking around a consistent set of metric definitions. This worksheet presents a template for data entry, and jurisdictions are encouraged to share their data by e-mail to [gyoung@icma.org](mailto:gyoung@icma.org). Data compiled so far is presented to the right, with related calculations below. For more information, see FAQ tab.

Time period (full fiscal year only):  
Jurisdiction name:  
State:  
Contact e-mail:

#	Measure Type	Service Area	Measure	Definition	Hint
C15	Workload	Jails	Average daily inmate population	Average number of jail inmates per day for the reporting period. Exclude holding facilities where suspects or prisoners are held for less than 72 hours.	
C16	Workload	Jails	Federal and ICE inmates: Total	The average daily number of jail inmates who are being held on federal or ICE charges	
C17	Input	Jails	Jail Expenditures: Food	Expenditures for jail food purchase and preparation, including all kitchen/commissary-related expenses for operating, maintenance, and contractual costs, and staff salaries and benefits. Exclude capital costs.	
C18	Efficiency	Jails	Jail Expenditures: Food, per prisoner night	Total jail food expenditures divided by the total number of prisoner nights during that reporting period. Raw data requested; please perform this calculation prior to entering data. For instance, if in a single year there was \$500,000 spent for a total of 5,000 prisoner nights, enter \$100. NOTE: Please divide by the total number of prisoner nights for the reporting period, not the average daily number.	Raw data requested. NOTE: Please divide by total prisoner nights for the reporting period, not the average daily number.
C19	Input	Jails	Jail Expenditures: Medical	Expenditures for jail medical services, including operating, maintenance, and contractual costs, and staff salaries and benefits. Include pharmaceutical and third-party provider costs. Exclude capital and employee medical or insurance expenditures.	Including drug, staffing, facility and treatment costs or contracted-out costs.
C20	Efficiency	Jails	Jail Expenditures: Medical, per prisoner night	Total jail medical expenditures divided by the total number of prisoner nights during that reporting period. Raw data requested; please perform this calculation prior to entering data. For instance, if in a single year there was \$500,000 spent for a total of 5,000 prisoner nights, enter \$100. NOTE: Please divide by the total number of prisoner nights for the reporting period, not the average daily number.	Raw data requested. NOTE: Please divide by total prisoner nights for the reporting period, not the average daily number.

# Appendix G: Washington State Auditor, Center for Government Innovation Resource

<https://sao.wa.gov/improving-government/the-center-for-government-innovation/>

## Local Government Performance Center

*An initiative of the Washington State Auditor's Office*



August 2012

### Tips for Improving the Efficiency and Effectiveness of Overtime Management

#### Overview

Different types of operations and staffing needs exist, with different overtime requirements:

- Many positions don't have to be staffed all the time, such as daytime jobs with no relief staff needed to cover absences. Overtime in these cases is related to extra work that needs to be done or special projects. This is potentially avoidable overtime. Management approval policies and work processes should be analyzed closely to minimize it.
- "Fixed post" or shift-based jobs require positions to be continually staffed, either all or part of the day (permit or customer service center) or around the clock (police, jails, transit, 911 centers).

Overtime is a necessary part of fixed post staffing plans. When a staff person takes vacation or sick leave, or their scheduled days off, their post needs to be covered, or "backfilled." This often requires overtime because schedules rarely align to cover these absences perfectly and sick leave is unpredictable.

#### POST STAFFING OPERATIONS: GOOD AND BAD OVERTIME

##### Good Overtime

When used to provide shift coverage, overtime can often be a more efficient way to cover absences than hiring extra staff:

- Overtime enables **flexibility** by providing additional staff resources for short term spikes in workload, without the need to hire additional year-round staff.
- **Benefits for full time employees** typically include sick and vacation leave, health care, training, equipment, and vehicles. Depending on the extent and cost of these benefits, overtime can often cost the same as regular time, or even be less expensive than hiring additional staff.

##### Bad Overtime

Overtime for shift coverage can be managed inefficiently, creating unnecessarily higher costs. Overtime used in addition to meeting basic shift coverage needs can often be reduced or avoided with better oversight, planning, or process streamlining. Examples can include overtime to complete unfinished work, attend training, and for police call-outs and court appearances, and bus schedules that run late.

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(360) 725-9722 | [www.sao.wa.gov/PerformanceCenter](http://www.sao.wa.gov/PerformanceCenter) | Email: [performance@sao.wa.gov](mailto:performance@sao.wa.gov)



## Local Government Performance Center

### STEPS TO IMPROVE OVERTIME MANAGEMENT

- **Calculate and compare** the fully burdened hourly cost of overtime and straight time. Include all direct and indirect costs associated with each. How different are the costs? This can help put perspective on the issue of overtime use and identify when and if it is a concern.
- **Analyze overtime data.** Who is using it and why? It should be possible to identify the reason for the overtime, for example to separate overtime related to basic shift coverage from that related to special circumstances such as shift extensions, call outs, court hearings, training, or extra work. Look for changing trends in types, hours and costs, budgeting accuracy, and potential abuse. Make sure to include an analysis of vacancy rates as increases in turnover can explain spikes in overtime.
- **Review OT approval policies and processes.** Do policies exist for acceptable overtime use? Is supervisor review and approval required and is there a clear process for obtaining it? Are policies being followed? Supervision of overtime approval and reporting is an important control.
- **Analyze Annual Leave Use.** Do policies exist that require annual leave be scheduled? Are limits in place on the number of staff who may take vacation at the same time? Are organizational practices aligned with policies? Allowing multiple staff to take leave at the same time requires other to “backfill” for them, which drives up overtime costs. Require vacation leave to be spread out throughout the year to make it more predictable and covered without overtime.
- **Examine Compensatory Time Use.** Are limits in place on the number of staff who may take Comp Time at a given time? Do caps exist on how much Comp Time can be banked? Is your organization paying overtime to cover for staff taking Comp Time? Comp Time can be more expensive than overtime because it can compound. Just like overtime, it is awarded at 1½ times the original amount worked (50 percent more). When Comp Time is taken the absence often must be covered by a relief person. If the relief person is also working on overtime, the costs are higher than paying overtime.
- **Look for Potential Economies of Scale.** Can small groups of staff be pooled into larger groups, or shared across geographic or facility boundaries? The larger the group the easier it will be to cover absences with existing staff without calling others in to work overtime.
- **Review Unscheduled Leave Use.** Are you seeing increases in overtime related to unplanned leave absences? Are costs for sick leave, disability, FMLA, and workers comp increasing? Analyze data to look for trends and compliance with leave policies.

Prepared by:  
 **FLT Consulting, Inc.**

FOR QUESTIONS:

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# Local Government Performance Center

An initiative of the Washington State Auditor's Office



October 2012

## Comparison of Regular Staffing and Overtime Costs

Example for a Staffing Post

Hourly Wage	Fixed Costs*	Variable Benefit Cost**	Total Hourly Compensation
Straight Time \$30	\$8	\$4.5	\$42.50
Overtime @ 150% \$45		\$6.75	<b>\$51.75</b>
<b>Total Annual Cost for Full Time Employee</b>			<b>\$88,400</b>
Total compensated hours (40 hours x 52 weeks)			2080
Hourly Wage (\$88,400/2080)			\$42.50
Paid hours of authorized absences***			372
Actual Hours at Work			1708
Cost per hour (\$88,400/1708)			<b>\$51.76</b>
***These hours must be backfilled	*Health Insurance, equip, uniform.	**FICA, Retirement, L&I	

This Excel worksheet provides formulas and calculations. This worksheet can also be used as a template for your own analysis (double-click to activate).

Prepared by:  
**FLT Consulting, Inc.**

FOR FURTHER QUESTIONS

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## Appendix H: Clark County HR Policy Manual 10.0 Work Schedules, Work Hours and Overtime

### 10.3 OVERTIME

1. **Non-Exempt Employees:** All represented and M3 employees are classified as non-exempt and entitled to overtime compensation and other provisions of the Fair Labor Standards Act. Overtime provisions for employees covered by current Collective Bargaining Agreements shall be as outlined in the applicable agreement. Overtime provisions of this manual apply only to non-exempt employees unless otherwise indicated.
2. **Authorization:** No employee shall work hours in excess of his/her regular work week without the prior approval and direction of the Appointing Authority or his/her designee. The Appointing Authority may designate circumstances when overtime may be worked without prior approval. No Appointing Authority shall authorize or permit any employee to work any hours in excess of his/her regularly scheduled work week unless sufficient funds are available in the departmental budget.
3. **Work Periods for Overtime Calculation:** The work period for overtime calculation shall be the period of seven consecutive 24-hour days beginning with the reporting time following the employee's regularly scheduled days off ("weekend"), for example, 8:00 AM Monday to 7:59 AM the following Monday.
4. For work schedules of four days of ten hours each, the work week shall be the period of seven consecutive 24-hour days beginning on Sunday at 12:00 AM. The daily work period shall be the period of 24 consecutive hours commencing at 12:00 AM on each scheduled day of work.
5. **Compensation for Overtime:** Employees normally shall be compensated in pay at one and one-half (1.5) times their regular rate of pay for hours worked in excess of forty (40) in a week. The calculation of time worked for overtime purposes shall include paid leave. Otherwise, all questions regarding the determination of working time shall be in accordance with the FLSA. Overtime will be paid to the nearest one hundredth of an hour.
6. **Holiday time** shall be counted as time worked only for the purposes of paying overtime for work outside of the regular schedule. Holiday hours paid for a holiday falling on the employee's day off shall be paid at straight time for the hours. For example, a Tuesday through Friday, 4-10 employee may receive eight hours of pay (the holiday may be recorded as compensatory time at straight time as well) for a holiday which falls on Monday and shall thus be compensated for 48 straight time hours for the week.
7. **Compensatory Time Option (comp time):** With authorization of the department and the employee, an employee may elect to be compensated for overtime work in the form of compensatory time off rather than pay. Either party may require that overtime be compensated in pay. For M3 employees, compensatory time off may be accumulated to a

maximum of 120 hours. In the event of termination or transfer to another department, all compensatory time balances shall be paid off at the employee's regular rate of pay.

8. **Assignments of Overtime:** Overtime assignments shall be based on policies and procedures established at the department level. The County will attempt to meet its overtime requirements on a voluntary basis. In the event there are insufficient volunteers to meet the requirements, the County may require the necessary employees to work.
9. **Exempt Employees:** Exempt employees are those classified as M1 or M2, Elected Officials and all other non-represented employees, excluding those in the M3 category. These employees hold positions considered by the County to be exempt from the Fair Labor Standards Act (FLSA) under the executive, administrative or professional exemption criteria. They are treated as salaried employees and paid based on results attained rather than hours worked. Employees who are exempt from the Fair Labor Standards Act are not entitled to compensation for overtime work except as provided in this section. M1 and M2 employees are granted additional vacation accrual in lieu of eligibility for overtime compensation.
  - a) **Exception Comp time:** In extraordinary circumstances, M2 employees whose jobs require excessive overtime which cannot be addressed through a flexible work hour arrangement are eligible for formal comp time off on an hour for hour basis with advance approval of the Department Head, HR Director, and County Administrator. As a guideline, excessive would be considered more than 10 hours per day or 50 hours per week on an extended basis.
  - b) **Cash Eligibility:** M2 employees who cannot reasonably be granted exception comp time as provided above can be paid on a 1:1 basis for overtime hours worked for a defined time period. This exception must be requested by the Department Head and pre-approved in advance by the HR Director and County Administrator.
10. **Records:** Overtime records shall be maintained by the Auditor's Office in accordance with the Federal Fair Labor Standards Act and such other requirements as the Board of Commissioners may establish.
11. **Scheduling Compensatory Time Off:** Compensatory time off shall be requested and scheduled according to procedures established at the department level. Unless otherwise approved by the department, compensatory time should be used before vacation.

#### **10.4 COMPENSATORY TIME BALANCES (Non-exempt)**

The maximum balance for accumulated compensatory time off shall be 120 hours. All time off must be approved in advance within the department.

## Appendix I: Payroll Data Valadation Fields

### Data Validation Weaknesses Increases Difficulty in Conducting Payroll Overtime Analysis

The County has transitioned to a new financial management software, Workday. This change also included how expense data was grouped and is able to be drawn down through reporting capabilities. Data validation and changes in expensing items grouping have contributed to some of the challenges in report writing.

For example, payroll information includes a variety of descriptors that may be selected by the employee at the time of time sheet submittal that can aid in the tracking of relevant overtime data monitoring. However, if the employees chooses to complete the minimum number of descriptors the payroll record would not be optimal for greater analysis. Our review was able to compare payroll records from a payroll period and found that there was inconsistent use of the following fields:

- Project
- Project Plan Task
- Fund
- Program
- Cost Center
- Basub
- Grant
- Activity

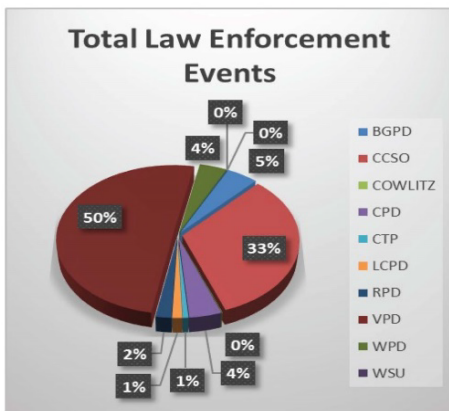
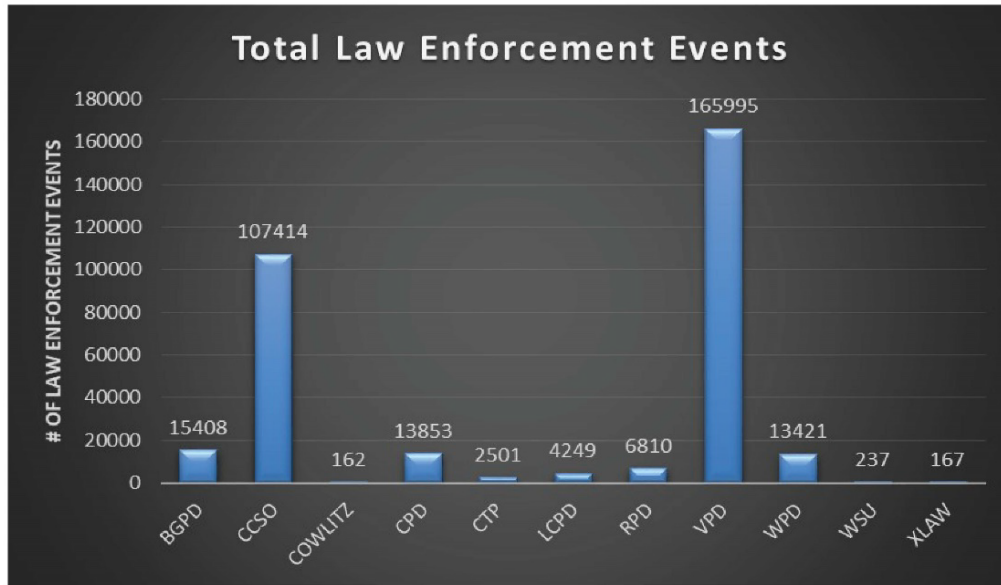
Without the consistent use of fields such as Fund, Program, Cost Center and Basub we were unable to reliably speak to overtime usage trends. The software has the capability to generate relevant detail but a concensus would be needed to determine which fields are relevant and made a required field.

# Appendix J: CRESA 2020 Annual Report Extract

<http://cresa911.org/>

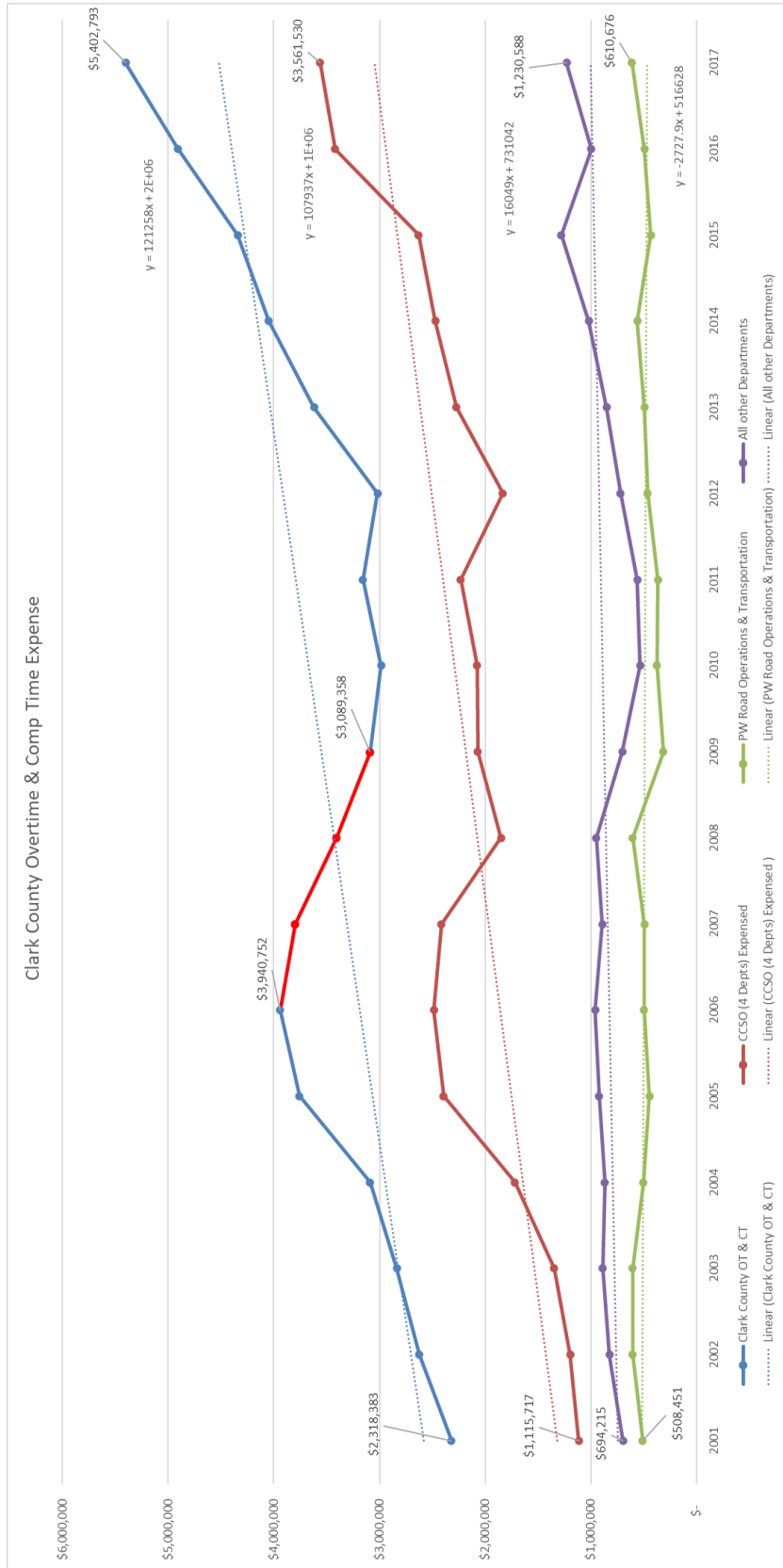
## Total Law Enforcement Events

Total created events are those that are created by both dispatch and field units and include those where a unit was not dispatched.



	2016	2017	2018	2019	2020
BGPDP	16,323	16,276	16,893	19,448	15,408
CCSO	98,248	99,752	109,747	112,644	107,414
COWLITZ			174	152	162
CPD	13,821	12,913	15,145	15,504	13,853
CTP			660	1,601	2,501
LCPD	2,917	3,151	4,003	7,167	4,249
RPD	4,316	5,218	6,210	6,798	6,810
VPD	141,743	136,447	158,845	173,655	165,995
WPD	11,148	11,545	13,373	14,210	13,421
WSU	135	161	193	497	237
XLAW	156	297	316	155	167
TOTAL	288,807	285,760	325,559	351,831	332,237

# Appendix K: Clark County Overtime & Comp Time Expenses

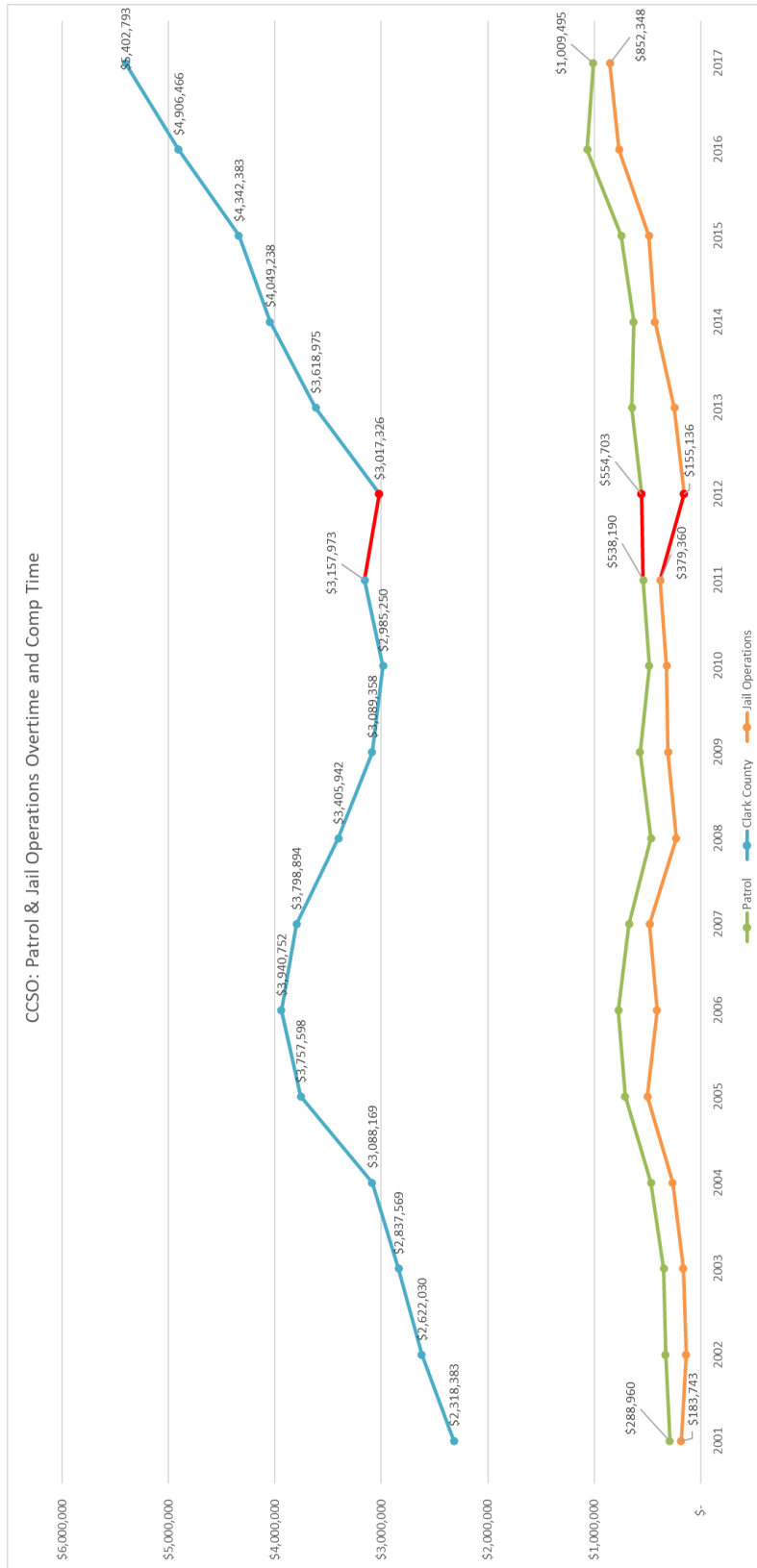


# Appendix L: Overtime & Comp Time Three Period Moving Average

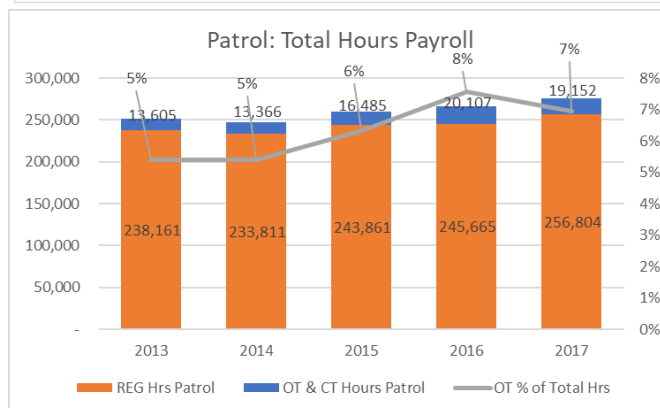
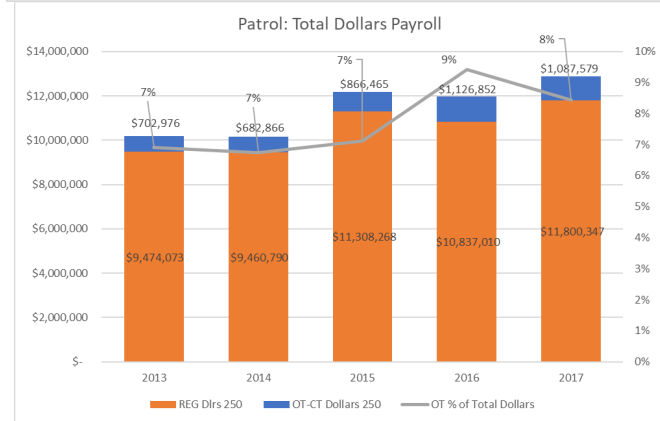
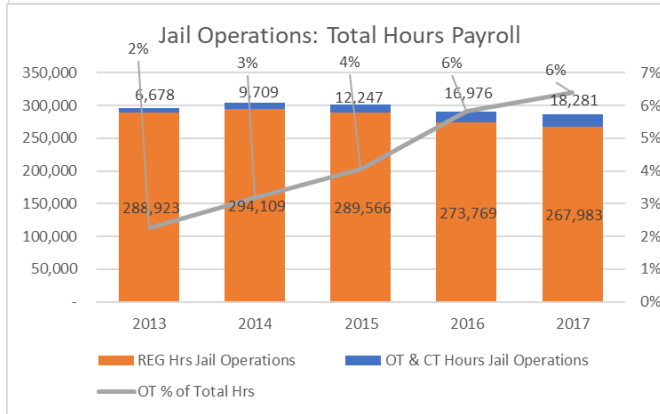
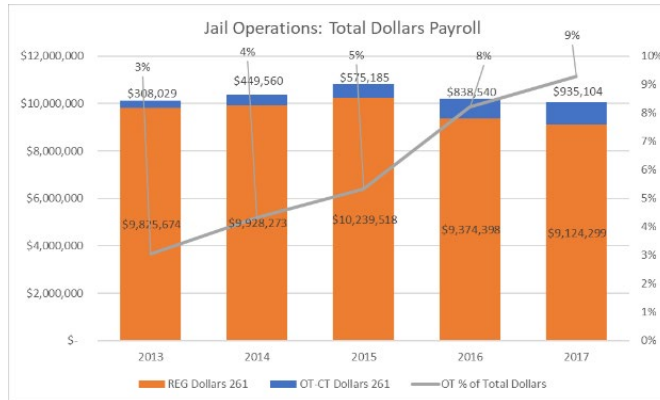




# Appendix M: Patrol & Jail Ops OT & Comp Time Chart



# Appendix N: Jail Ops & Patrol Total Payroll Bar Charts



## About Audit Services

Per county code, internal audit is an independent appraisal activity for the review of operations within the county. The objective is to assist management in the effective discharge of their duties, and to promote efficiency and economy consistent with the public interest.

The Audit Services Department conducts performance audits, internal control reviews, and provides other services to county management. Performance audits are objective and systematic reviews of program quality and the results achieved. Internal control reviews include analytical reviews, interviews, observations, and tests with the intent of evaluating the security of county assets and the accuracy/reliability of financial reports.

Audit Services follows generally accepted government auditing standards set by the U.S. Government Accountability Office.

Our goal is to help management improve the efficiency and effectiveness of all county operations while reducing risk to an appropriate level.

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