



# JOHNSON COUNTY SHERIFF'S OFFICE

Discussion of Auditor's Report  
February 27, 2014

# SECTION 1.

## STAFFING

# AUDITOR RECOMMENDATION

1.1 Build the management capability, in-house, to perform a staffing analysis of all 24x7 posts within the JCSO to address immediate and on-going staffing issues.

# RESPONSE TO 1.1

- Agree that staffing analyses are necessary
- The Sheriff's Office (SO) performs in-house staffing analyses when necessary
- Past requests to increase staffing have gone largely unapproved and unbudgeted
- The Interim County Auditor's finding regarding a relief pool validates the Sheriff's 2014 budget presentation request for additional staffing

# AUDITOR RECOMMENDATION

1.2 Convert all sworn positions in the Communications Division performing call taker/dispatcher duties to civilian. Sworn personnel previously occupying call taker/dispatch positions should be realigned to a centrally managed relief pool.

# RESPONSE TO 1.2

- Disagree with the recommendation to convert all sworn positions in Communications Division to civilian
- Agree that a relief pool is needed, but centrally managed is not practical
- The Sheriff's Office strives for, and is known for, achieving excellence in law enforcement operations
- Civilianizing positions would only serve to lower the standards currently achieved and affect service levels

# RESPONSE TO 1.2

- Budget savings are minimal from civilianizing positions
- Real savings come from establishing a relief pool, or relief factor, as pointed out by the Interim County Auditor
- Independent studies, as well as internal staffing analyses, have come to the same conclusion: a relief factor is necessary to reduce overall overtime costs

# COMPONENTS OF SAVINGS

	Civilian Specialist	Sworn Officer
Beginning hourly rate	\$16.60	\$18.71
Annual hours	2,080	2,080
Annual pay	\$34,528	\$38,917
Benefits factor (per audit)	0.3823	0.3823
Benefits	\$13,200	\$14,878
Annual pay plus benefits	\$47,728	\$53,795
Less Civilian Specialist compensation		-\$47,728
Pay w/ benefits differential		\$6,067
Number of positions		7
Savings from “civilianizing”		\$42,466
Savings from eliminating one sworn position		\$53,795
OT reduction – add FTEs for relief pool		\$569,142
Total OT savings (per audit)		\$665,403



# RESPONSE TO 1.2

- Civilianizing all of the positions identified by the Interim County Auditor would bring additional costs resulting from an increase in employee turnover
- Current turnover rate for sworn officers is less than 5%, while the turnover rate for civilians in comparable positions in other County departments and other agencies is three or four times that rate
- Additional staffing would be required to handle the increase in recruiting and hiring activities

# TURNOVER RATES

Per Annual Workforce Planning Reports (except Olathe Dispatch)

	Sheriff's Office	Olathe Dispatch	Emergency Communications (b)
2005	7.9%	6.7%	28.1%
2006	6.7%	40.0%	20.3%
2007	7.5%	20.0%	32.9%
2008	1.9%	53.3%	5.3%
2009	5.2%	33.3%	5.2%
2010	5.9%		5.2%
2011	6.9%		18.4%
2012 (a)	4.5%		11.9%

(a) 2012 rates exclude VRIP departures

(b) Includes Emergency Management beginning 2011

# RESPONSE TO 1.2

- In 2005, agreement was reached to convert 20% of the Sheriff's Office positions to civilian
- The Sheriff now has 23% civilians – agreement has been more than fulfilled
- Seeking opportunities to convert positions from sworn to civilian is continuous, while maintaining the safety, security, and performance levels of the Sheriff's Office

# 40% INCREASE IN CIVILIAN FTEs

	2005	2014	Change	% Change
<b>Sworn Officers</b>	<b>449.00</b>	<b>476.00</b>	<b>27.00</b>	<b>6.0%</b>
<b>Civilians</b>	<b>99.50</b>	<b>139.50</b>	<b>40.00</b>	<b>40.2%</b>
<b>Total</b>	<b>548.50</b>	<b>615.50</b>	<b>67.00</b>	<b>12.2%</b>

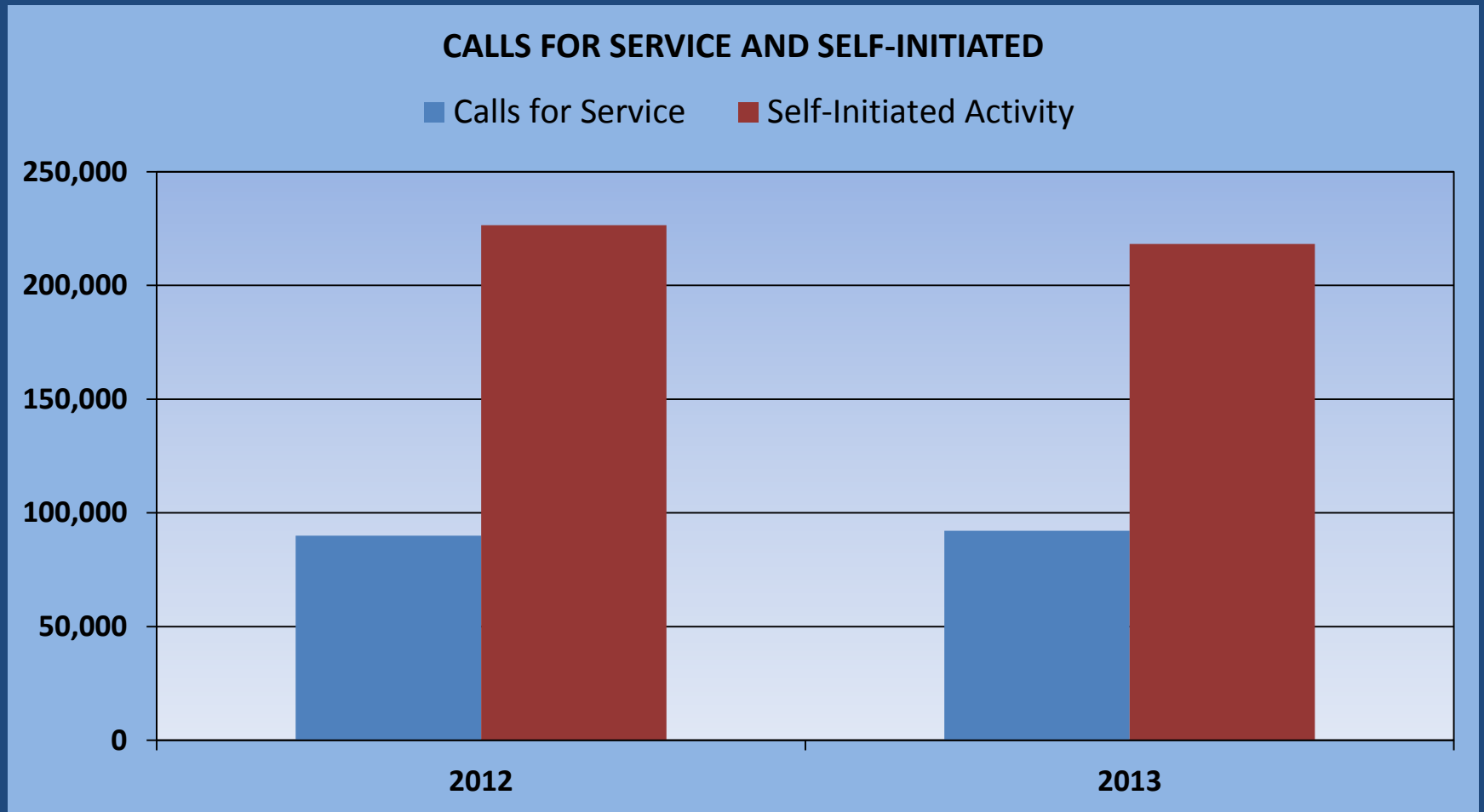
# AUDITOR RECOMMENDATION

1.3 Utilize call volume data and integrate relevant information into the staffing model used in Communications when determining current and future staffing levels.

# RESPONSE TO 1.3

- Call volume is always a major consideration
- Frequency and duration of 9-1-1 calls are highly unpredictable – averages are misleading. Ex: seasonal impacts
- Call volume alone does not indicate staffing levels needed
- Radio traffic directly from law enforcement officers must also be considered (self-initiated events) – this is 70% of dispatcher activity

# PRIMARY DISPATCHER DUTIES



# RESPONSE TO 1.3

- Sheriff's Communications Bureau monitors staffing level needs and compares to industry standards and past experience
- Shifts in dispatching have either 2 or 3 call-takers, depending on shift and day of week
- The chart developed by the U.S. Department of Justice provides guidance for number of call-takers



## • Minimum Call-Taker Staffing •

Required Call-Takers	Average Call-Taker Busy Time, in seconds																		
	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120
1	16	13	11	9	8	7	6	6	5	5	5	4	4	4	4	3	3	3	3
2	77	64	54	47	42	37	34	31	28	26	24	23	21	20	19	18	17	16	16
3	157	131	112	98	86	78	70	64	59	55	51	48	45	42	40	38	36	34	33
4	247	206	177	154	137	123	111	102	94	87	81	76	71	67	64	60	57	55	52
5	343	287	246	215	191	171	156	142	131	122	113	106	100	94	89	85	80	77	73
6	443	371	318	278	247	222	202	185	170	158	147	138	130	122	116	110	105	100	95
7	545	457	393	344	306	275	250	229	211	196	182	171	161	152	154	136	130	124	118
8	650	545	469	411	365	329	299	274	252	234	218	205	192	182	172	163	155	148	142
9	756	635	546	479	426	384	349	319	295	273	255	239	225	212	201	191	181	173	165
10	864	726	625	548	488	439	399	366	338	313	292	274	258	243	230	219	208	199	190
11	973	818	705	618	550	496	451	413	381	354	330	309	291	275	260	247	235	224	214
12	1082	911	785	689	614	553	503	461	425	395	368	345	325	307	290	276	262	250	239
13	1193	1005	866	761	678	611	555	509	470	436	407	382	359	339	321	305	290	277	265
14	1304	1099	948	833	742	669	608	558	515	478	446	418	393	371	352	334	318	303	290
15	1416	1194	1030	905	807	727	662	607	560	520	485	455	428	404	383	364	346	330	316
16	1528	1289	1113	978	872	786	715	656	606	563	525	492	463	437	414	393	374	357	342
17	1641	1385	1196	1051	937	845	769	706	652	605	565	530	498	471	446	423	403	385	368
18	1754	1481	1279	1125	1003	905	824	756	698	648	605	567	534	504	477	453	432	412	394
19	1868	1578	1364	1199	1069	965	878	806	744	691	645	605	569	538	509	484	460	439	420
20	1982	1674	1447	1273	1136	1025	933	856	791	734	686	643	605	571	541	514	489	467	447
21	2096	1772	1532	1348	1202	1085	988	906	837	778	726	681	631	605	573	545	518	495	473
22	2211	1869	1616	1423	1269	1145	1043	957	884	822	767	719	577	639	606	575	548	523	500
23	2326	1967	1701	1497	1336	1206	1098	1008	931	865	808	758	713	573	638	606	577	551	527
24	2441	2065	1786	1573	1404	1267	1154	1059	979	909	849	796	749	708	670	637	606	579	554
25	2556	2163	1872	1648	1471	1328	1210	1110	1026	953	890	835	786	742	703	668	636	607	581

- Determine the length of an average telephone call—include all tasks.  
Determine the total number of telephone calls received during the busiest hour.
- Find average call duration in the top row (from 30 to 120 seconds).
- Go down that column to the number of calls handled in the peak hour.
- Follow that row across to the left to determine the number of call-takers required to answer 90% of all calls within 10 seconds. If there is no exact figure, use the next highest staffing figure.

Source: U.S. Dept of Justice Study 1980s  
DISPATCH Monthly Web site  
[www.911dispatch.com](http://www.911dispatch.com)

# RESPONSE TO 1.3

- Last July, Sheriff's Communications Bureau had identified the need to reduce staffing for the 0300 to 0700 shift; a new schedule was implemented
- Having examined other shifts for appropriate staffing levels, it was determined no staffing increase was needed for the 1500 to 1900 shift

# AUDITOR RECOMMENDATION

## 1.4 Initiate the following actions within Detention:

- a. Convert sworn positions performing
  - i. Alarm Monitoring duties to civilian
  - ii. Classifications duties to civilian
  - iii. Escort duties to civilian
- b. Realign sworn personnel previously occupying the above positions to a centrally managed relief pool

# RESPONSE TO 1.4.

- Cannot convert sworn positions to civilian until additional FTEs are authorized, budgeted and trained
- When County Auditor recommends converting sworn positions to civilians, there is also the assumption that the sworn positions will be retained in a relief pool
- A relief pool is necessary to reduce overtime costs – this generates the majority of the savings suggested by the County Auditor
- Savings from simply converting a sworn position to a civilian position are minimal

# COMPONENTS OF SAVINGS

	Civilian Specialist	Sworn Officer
Beginning hourly rate	\$16.60	\$18.71
Annual hours	2,080	2,080
Annual pay	\$34,528	\$38,917
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# SUMMARY OF ALARM MONITORING PROPOSAL

- Savings from “civilianizing” total less than \$50,000 for the 7 positions in Alarm Monitoring
- 8 sworn officers fill these posts, not 10.6
- The 2.6 difference in staffing is fulfilled from overtime by others
- Can physically transfer only 8 sworn officers to the relief pool, not the 10.6 theoretical FTEs
- To transfer 10.6, would first need to add 2.6 sworn officers for the relief factor

# AUDITOR RECOMMENDATION

1.5 Convert sworn positions operating the x-ray and magnetometer machines at the County Court House and Justice Annex locations to Civilian. Sworn positions . . . should be realigned to a centrally managed relief pool.

# RESPONSE TO 1.5

- Disagree with converting sworn positions to civilians
- Utilizing sworn officers for these positions . . .
  1. Provides the ability to rotate among assignments to prevent fatigue/complacency
  2. Provides resources for responding to any incidents that arise without compromising the building entry points
    - a. Incidents on the street or elsewhere
    - b. Deputies responding to an incident could leave civilians alone at building entry
    - c. Lack of arrest powers



# RESPONSE TO 1.5

- Utilizing sworn officers for these positions (continued) . . .
  3. Provides immediate and fully trained responders in event of an attempted breach
  4. Provides judicial security while courts are in session
- Sworn officers provide a much higher level of overall training and skills
- Uniformed deputies provide deterrence factor

# RESPONSE TO 1.5

- County Auditor compared Court Services Deputy positions to Security Guards, as listed by the Bureau of Labor Statistics
- TSA Transportation Security Officer would be a closer match
- County Auditor listed Best Practices; these Best Practices are closer to Sheriff's Deputy
- Median pay for Security Guard was listed as \$23,970 – this median rate is below the starting pay for a TSA screener
- Comparison to Security Guard is not valid

Ref	Security Guard	Transportation Security Officers	Best Practices in Court Security
1	<ul style="list-style-type: none"> <li>Protect property</li> </ul>	<ul style="list-style-type: none"> <li>Conduct screening of passengers, baggage, or cargo to ensure compliance with TSA regulations</li> </ul>	<ul style="list-style-type: none"> <li>Trained in court security</li> </ul>
2	<ul style="list-style-type: none"> <li>Enforce rules on the property</li> </ul>	<ul style="list-style-type: none"> <li>Operate basic security equipment, such as x-ray machines and hand wands, at screening checkpoints.</li> </ul>	<ul style="list-style-type: none"> <li>Certified to use a firearm and intermediate weapons</li> </ul>
3	<ul style="list-style-type: none"> <li>Deter criminal activity</li> </ul>	<ul style="list-style-type: none"> <li>Protect the traveling public by preventing any deadly or dangerous objects from being transported onto an aircraft</li> </ul>	<ul style="list-style-type: none"> <li>Armed . . . and a radio to communicate with the command center</li> </ul>
4	<ul style="list-style-type: none"> <li>Monitor alarms or surveillance cameras</li> </ul>	<ul style="list-style-type: none"> <li>Assist in monitoring the flow of passengers through the screening checkpoints</li> </ul>	<ul style="list-style-type: none"> <li>Monitor the facility</li> </ul>
5	<ul style="list-style-type: none"> <li>Control access for employees and visitors</li> </ul>	<ul style="list-style-type: none"> <li>Maintain close communication with supervisors regarding any issues that might reveal weakness or vulnerable area of security screening</li> </ul>	<ul style="list-style-type: none"> <li>Operate security equipment</li> </ul>
6	<ul style="list-style-type: none"> <li>Conduct security checks</li> </ul>	<ul style="list-style-type: none"> <li>Participate in information briefings concerning security-sensitive or classified information</li> </ul>	<ul style="list-style-type: none"> <li>Respond to emergency/security needs</li> </ul>
7			<ul style="list-style-type: none"> <li>“Only security personnel who are properly trained and qualified in court security (including the use of force and weapons) should be assigned.”</li> </ul>

# AUDITOR RECOMMENDATION

- 1.6 Establish a centrally managed relief pool to maximize using relief deputies to staff a planned or unexpected absence . . . at a regular hourly rate of pay in lieu of paying overtime.

# RESPONSE TO 1.6

- Agree with the necessity of a relief pool
- Centrally managed relief pool is not practical
- Centrally managed relief pool would create training issues – should be distributed by skill sets
- Special skill sets are required in every Division:
  - Detention
  - Communications
  - Crime Laboratory
  - Patrol
  - Court Security
  - Investigations
  - Civil Process
  - Warrants
- JCSO has requested staffing over the years that would have provided relief pools

# RARs for FTEs

<b>Year</b>	<b>Sworn FTEs Requested</b>	<b>Civilian FTEs Requested</b>	<b>Total FTEs Requested</b>	<b>FTEs Budgeted</b>
<b>2007</b>	<b>24</b>	<b>6</b>	<b>30</b>	<b>0</b>
<b>2008</b>	<b>23</b>	<b>1</b>	<b>24</b>	<b>0</b>
<b>2009</b>	<b>19</b>	<b>3</b>	<b>22</b>	<b>0</b>
<b>2010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2011</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2012</b>	<b>65</b>	<b>20</b>	<b>85</b>	<b>20</b>
<b>2013</b>	<b>8</b>	<b>6</b>	<b>14</b>	<b>9</b>
<b>2014</b>	<b>22</b>	<b>5</b>	<b>27</b>	<b>0</b>

# RESPONSE TO 1.6

- Audit recommends the addition of civilians to replace sworn deputies in the following areas:
  - Communications: Call takers and dispatchers
  - Detention: Alarm monitoring, Classifications, and Escort
  - Court Security: X-ray/magnetometer
- Total positions added would be 62

# NUMBER of POSITIONS to be ADDED per AUDIT

Positions	Additional Civilians
All sworn call takers and dispatchers	36
Alarm monitoring	7
Classifications	7
Escort	6
X-ray/magnetometer positions	6
Total	62



# RESPONSE TO 1.6

- As discussed, savings come from the reduction of overtime costs
- Civilianizing these positions is not the main source of overtime savings
- “Civilianizing” is approximately 6% of the total overtime savings identified in the audit report, based on Alarm Monitoring example

# COMPONENTS OF SAVINGS

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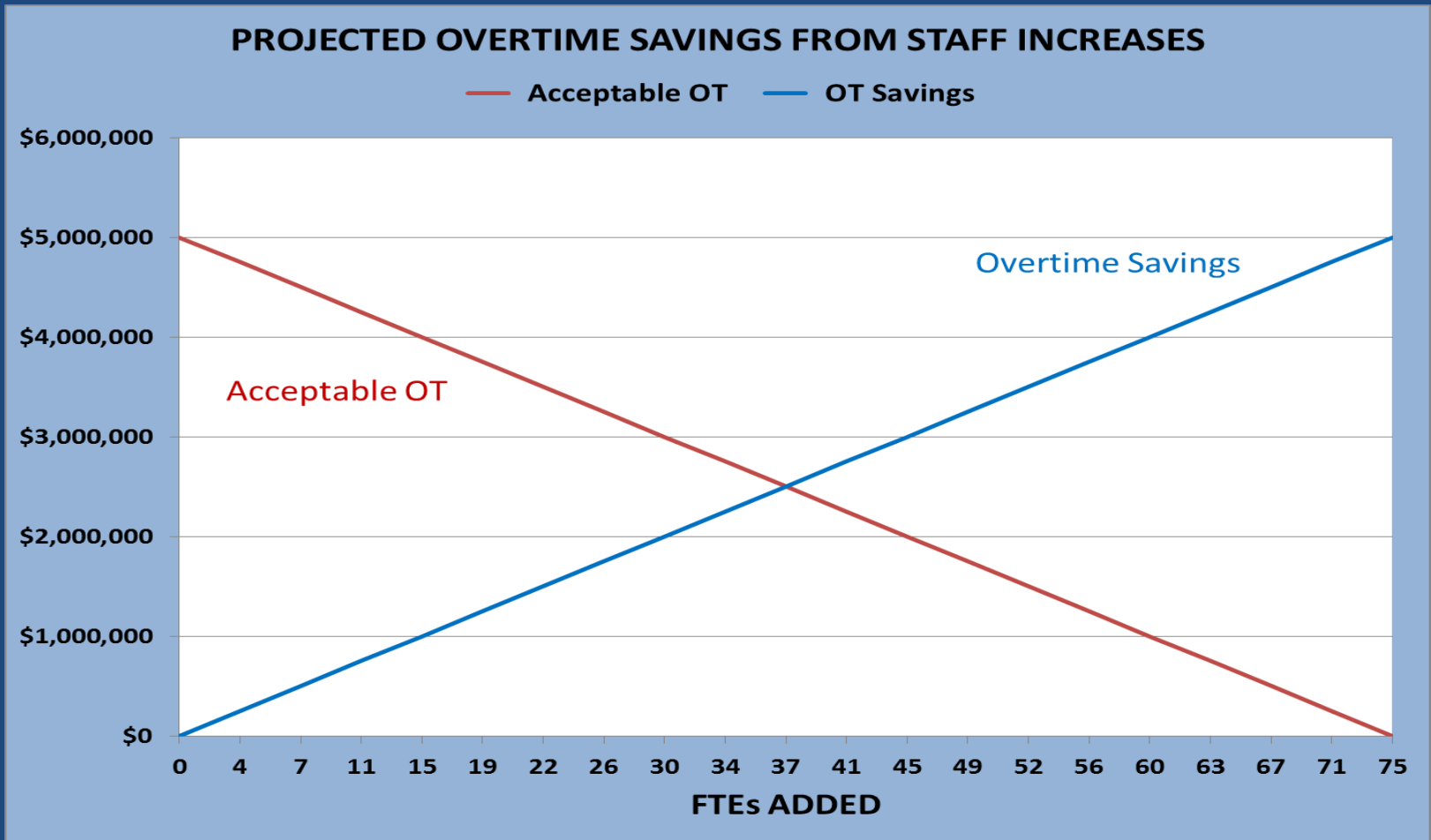
# OT SAVINGS FROM ALL CONVERSIONS

	All sworn call takers and dispatchers	Alarm monitoring	Classifications	Escort	All sworn x-ray/magnetometer positions	Totals
Annual pay plus benefits	\$53,795	\$53,795	\$53,795	\$53,795	\$53,795	\$53,795
Less C/S pay	-\$47,728	-\$47,728	-\$47,728	-\$47,728	-\$47,728	-\$47,728
Pay w/ benefits differential	\$6,067	\$6,067	\$6,067	\$6,067	\$6,067	\$6,067
Civilian Positions	36	7	7	6	6	62
Savings from "civilianizing"	\$218,399	\$42,466	\$42,466	\$36,400	\$36,400	\$376,132
Savings from eliminating positions	\$0	\$53,795	\$53,795	\$0	\$0	\$107,589
OT reduction – add FTEs for relief pool	\$407,376	\$569,142	\$537,456	\$407,202	\$518,103	\$2,439,279
<b>Total OT savings</b>	<b>\$625,775</b>	<b>\$665,403</b>	<b>\$633,717</b>	<b>\$443,602</b>	<b>\$554,503</b>	<b>\$2,923,000</b>

# RESPONSE TO 1.6

- Overtime savings is proportional to the number of FTEs added
- Only 6% of overtime savings is attributed to “civilianizing,” that consideration should not drive the decision for appropriate staffing
- To decrease the level of overtime and increase the savings from overtime reduction, additional FTEs are needed

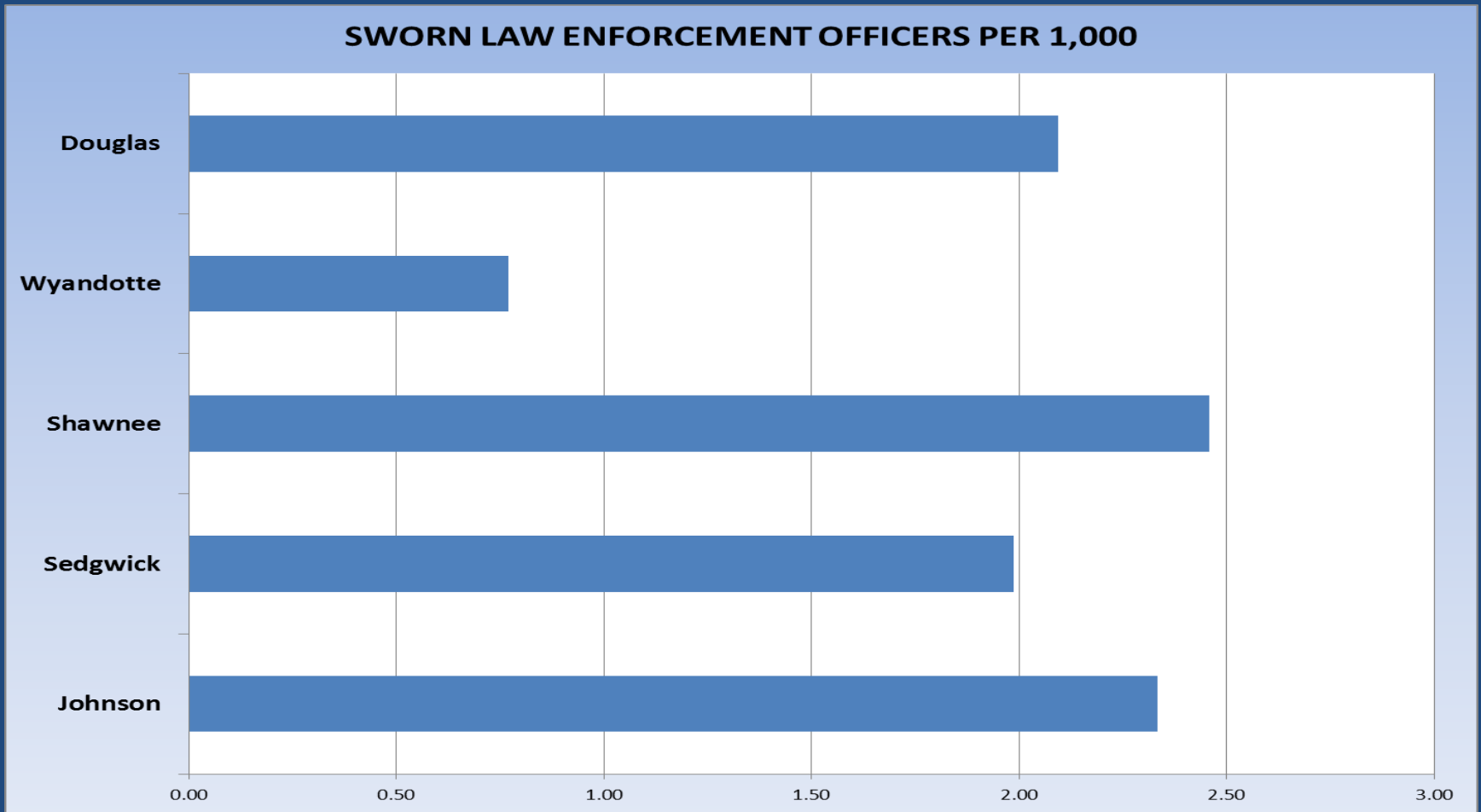
# OVERTIME SAVINGS FROM FTE INCREASES



# LAW ENFORCEMENT PERSONNEL - KANSAS

- Audit report compares number of law enforcement personnel per 1,000 residents for Kansas
- Based on 2011 KBI data
- Lawrence PD did not report data in 2011, causing Douglas County to be too low
- Substituting 2012 for Douglas County shows a more representative result
- Johnson County's rate is comparable to others

# LAW ENFORCEMENT PERSONNEL – KANSAS COUNTIES



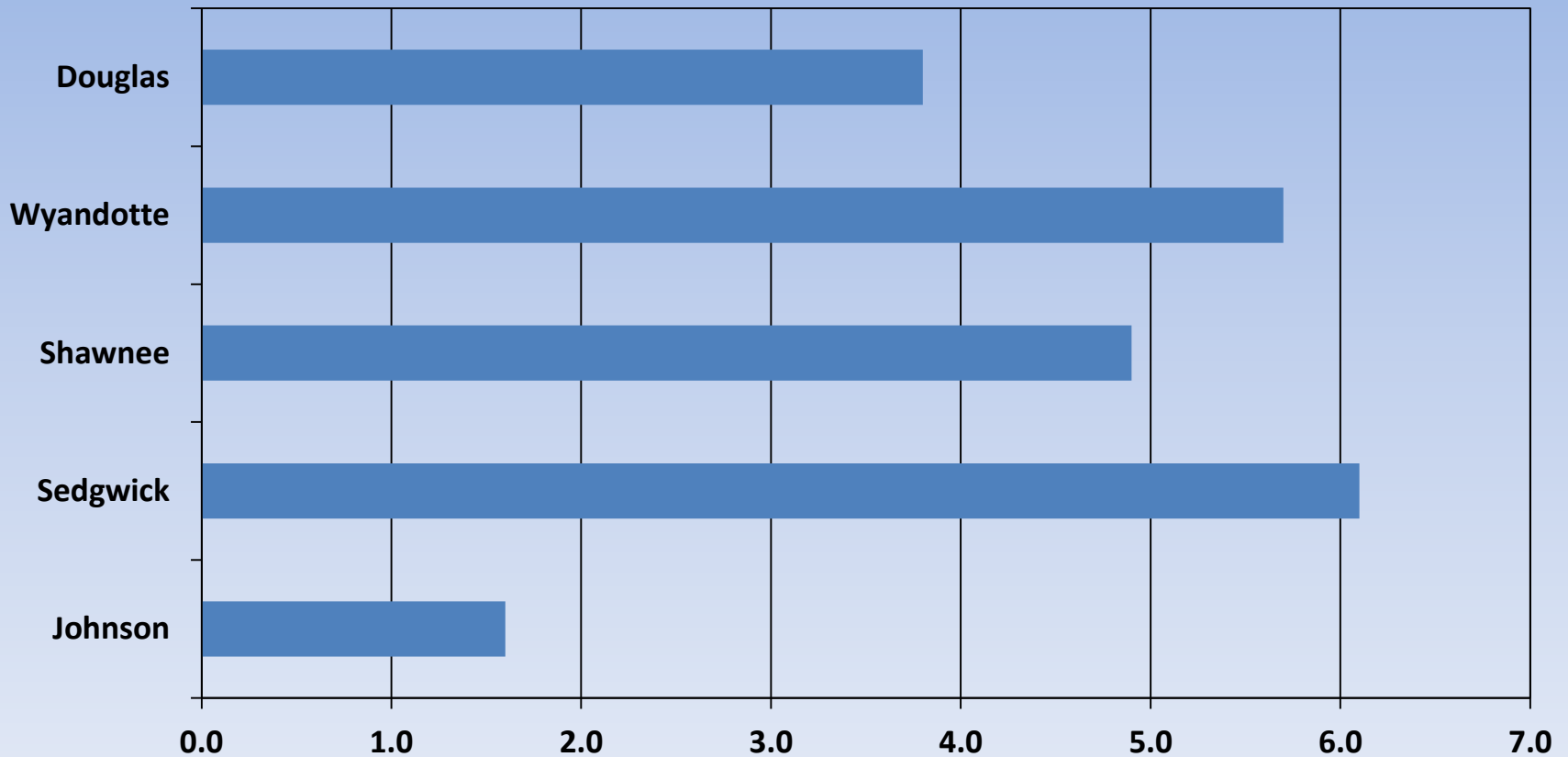
# COMPARISON OF CRIME RATES

- Crime rates are reported annually for Kansas by the KBI and for the nation by the FBI
- Crime rates are characterized as Part I crimes (violent crimes) and Part II crimes (property crimes)
  - Part I: Homicide, rape, robbery, aggravated assault/battery
  - Part II: Burglary, theft, motor vehicle theft, arson
- Johnson County has the lowest crime rates of the selected Kansas counties



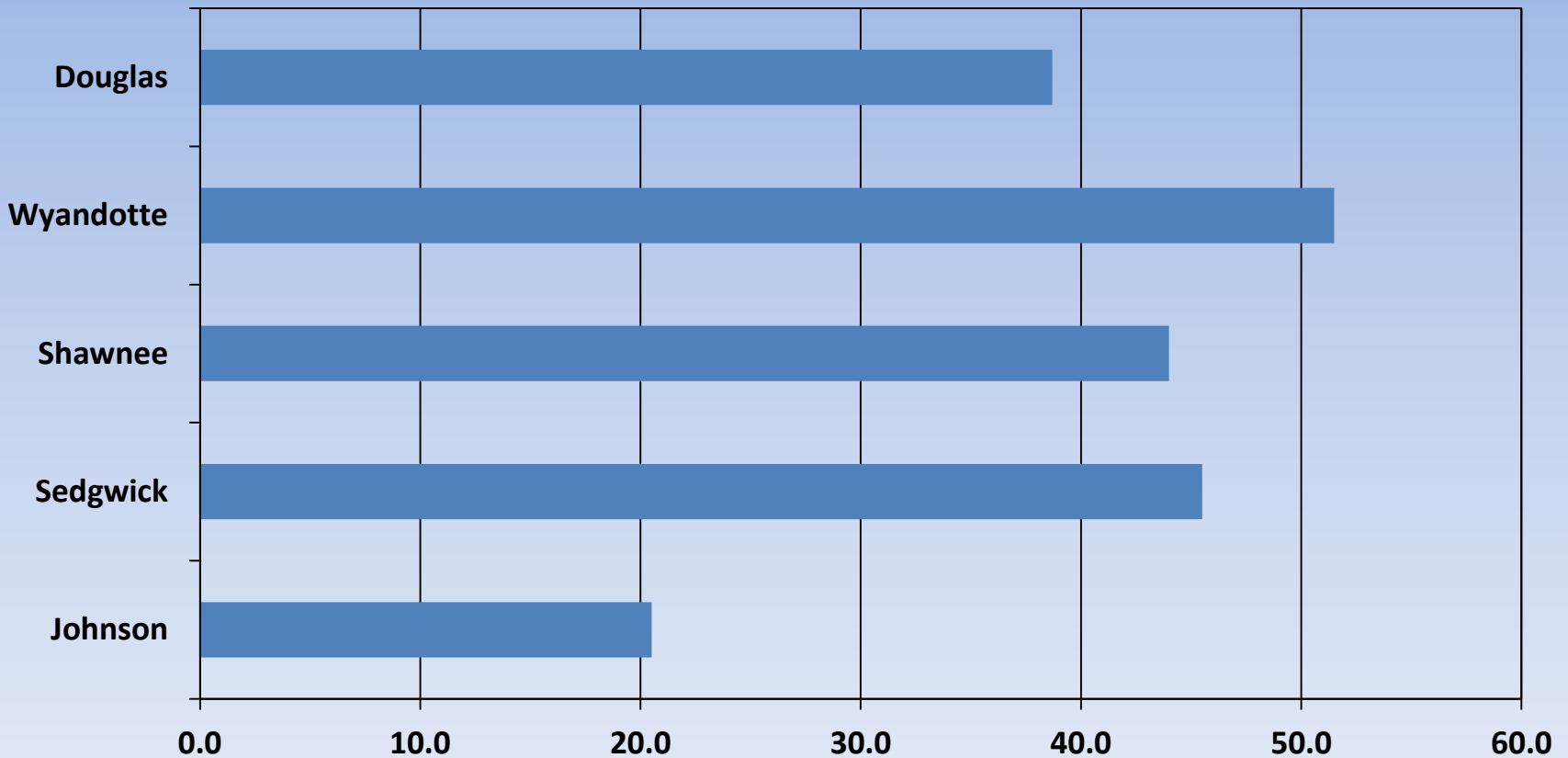
# CRIME RATE – Part I

CRIME RATE PER 1,000 - Part I



# CRIME RATE – Part II

CRIME RATE PER 1,000 - Part II



# LOW CRIME RATE ENHANCES QUALITY OF LIFE

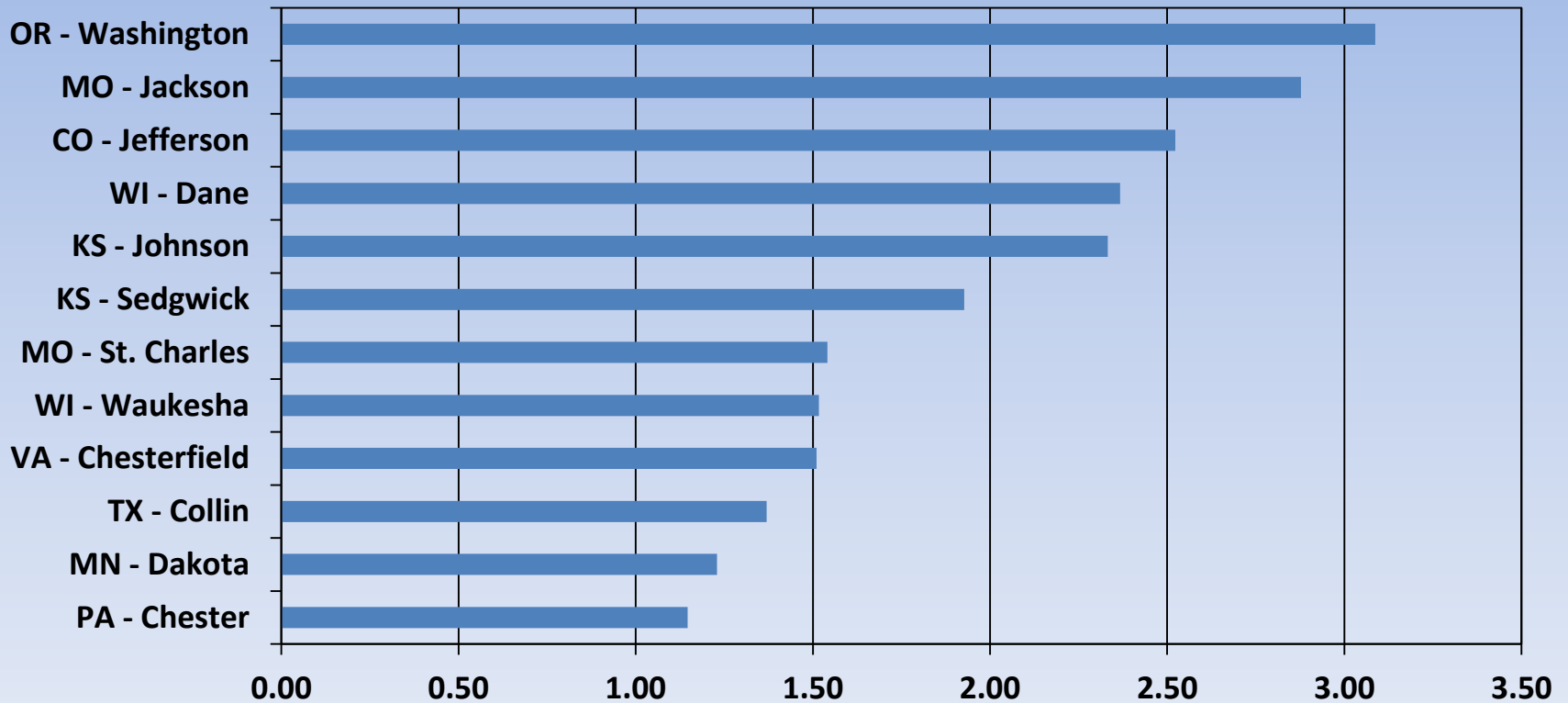
- The number of sworn law enforcement officers in Johnson County is comparable to the majority of major counties in Kansas
- Crime rates in Johnson County are significantly lower than in the other major counties in Kansas
- Low crime rates are a significant factor for a county's quality of life

# COMPARISON TO PEER COUNTIES

- How does Johnson County compare to counties across the U.S.?
- Johnson County uses a list of peer counties of comparable size and characteristics for many comparisons
- The number of sworn law enforcement officers per 1,000 residents shows Johnson County is not unusual when compared to peers

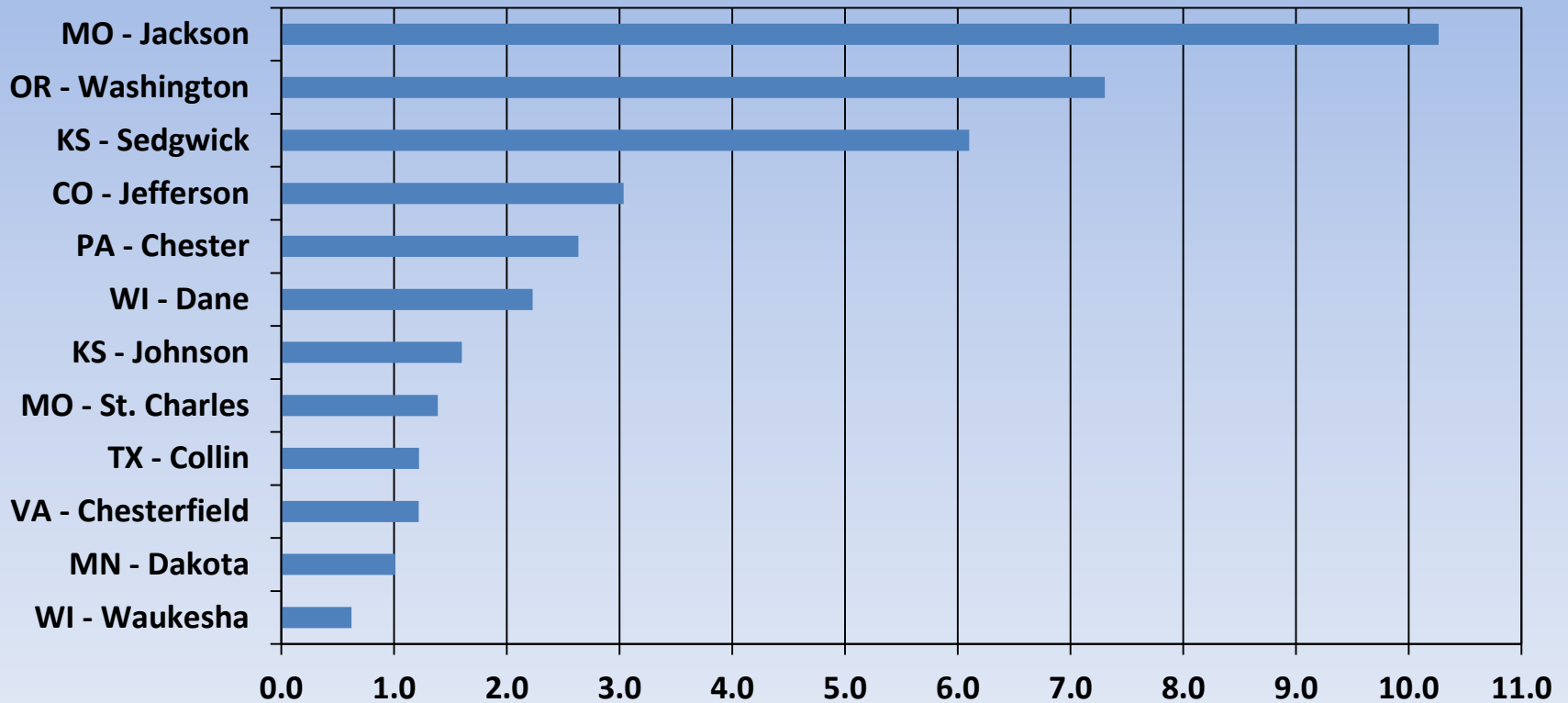
# RATIO OF SWORN OFFICERS TO CITIZENS

Peer Counties: Total Sworns to Citizens  
(per 1,000)



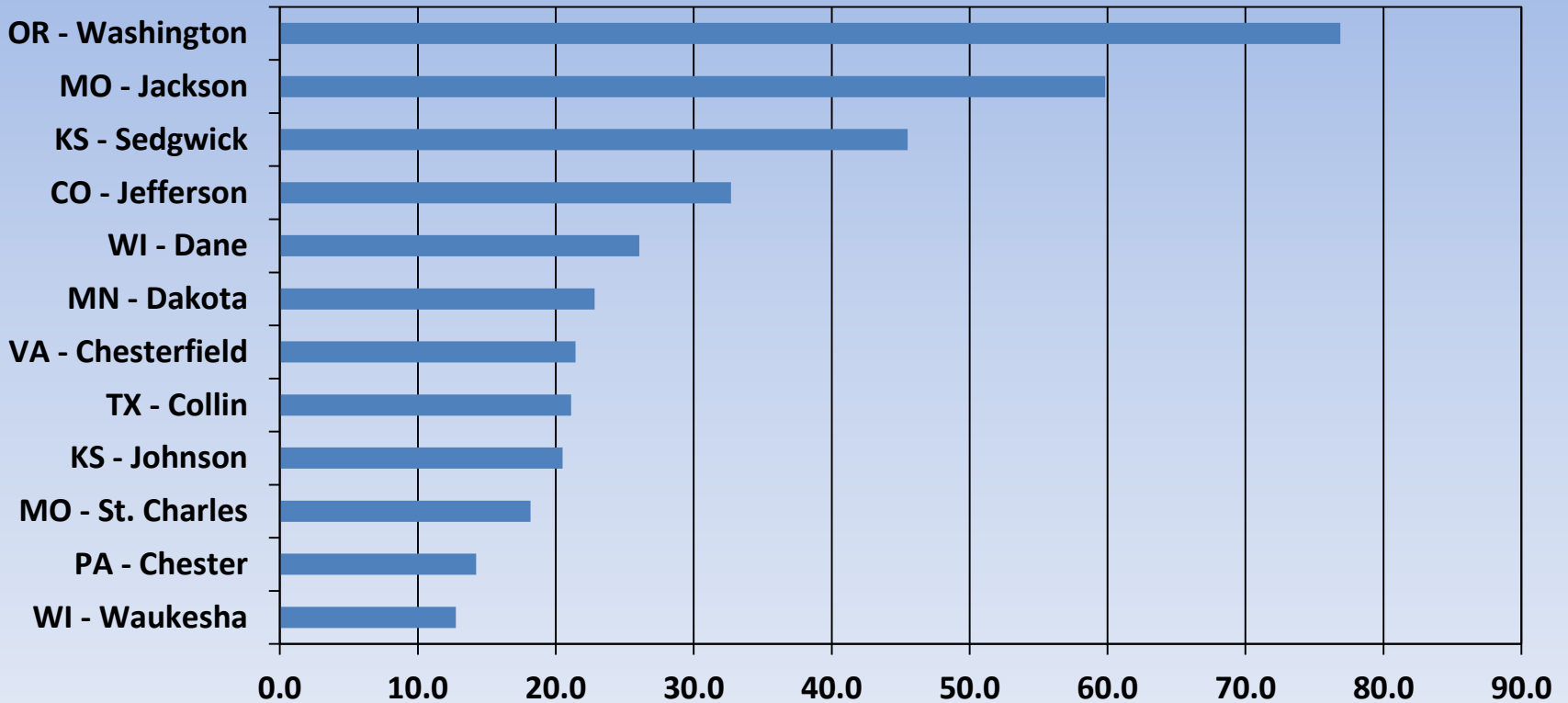
# CRIME RATES – Part I

Peer Counties: Crime Rate Part I  
(per 1,000)



# CRIME RATES – Part II

Peer Counties: Crime Rate Part II  
(per 1,000)



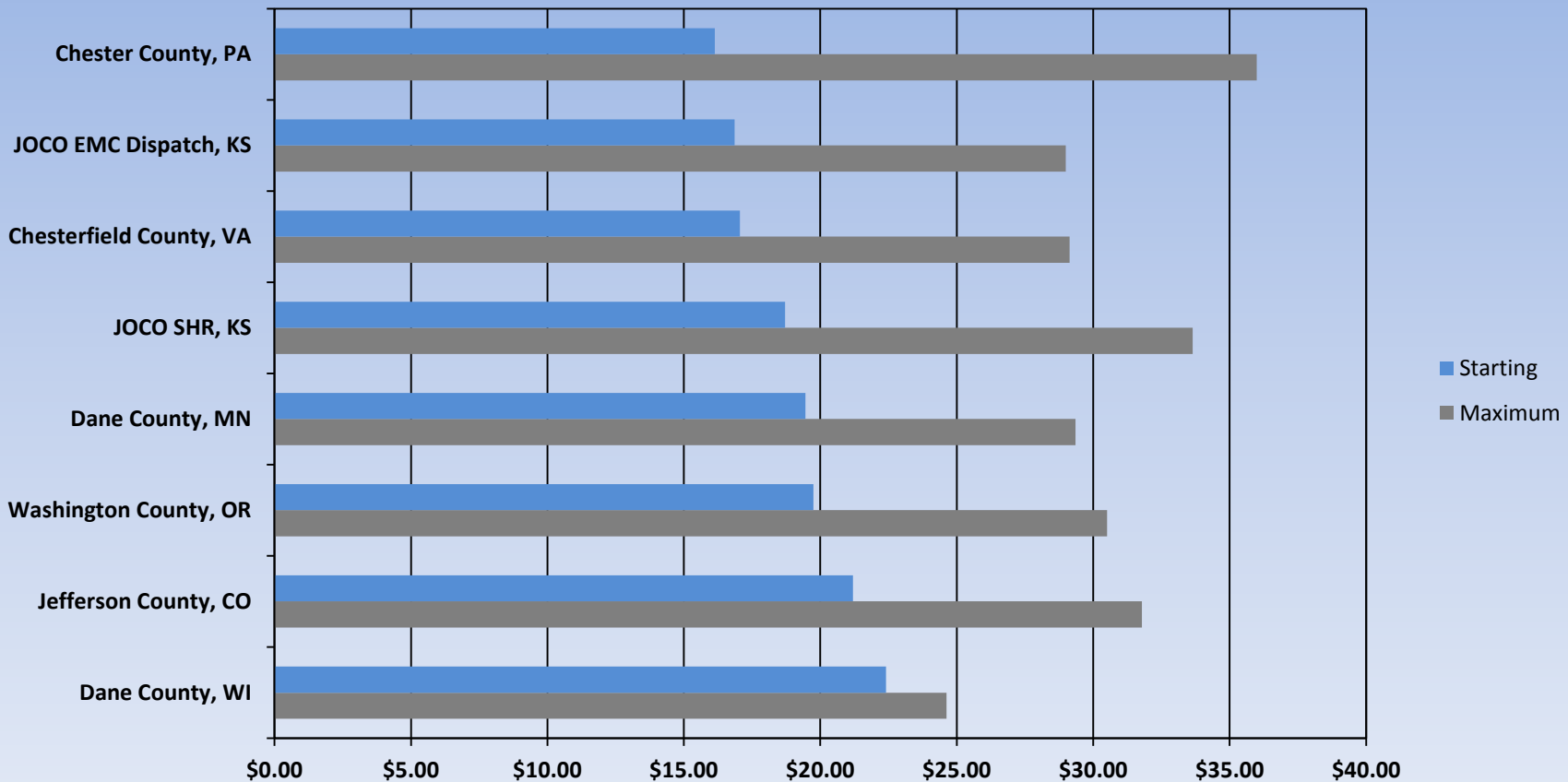
# COMPARISON TO PEER COUNTIES

- Audit report indicates that peer counties use civilians instead of sworn deputies for dispatch centers
- Pay rates are similar to pay rates for JoCo deputies
- Pay rates are commensurate with job duties – market forces dictate pay ranges needed to recruit and retain qualified people
- Conclusion: there is minimal payroll advantage for using civilians instead of deputies



# COMPARISON TO PEER COUNTIES

PEER COUNTIES: PAY RANGES FOR DISPATCH CENTERS



# **SECTION 2.**

## **MONITORING AND ADMINISTERING OVERTIME**

# AUDITOR RECOMMENDATION

2.1 Improve current practices and procedures used to manage overtime and institute new techniques . . . for recording, approving and analyzing overtime and making policies about the use of overtime and how it will be managed.

# RESPONSE TO 2.1

- Disagree with recommended approach
- Sufficient controls should be added to Oracle Time & Attendance before developing shadow systems to compensate
- Would automated timekeeping/tracking software interface with Oracle payroll system?

# AUDITOR RECOMMENDATION

2.2 Purchase an automated timekeeping/tracking solution to replace the current practice of JCSO employees' manually entering and reporting time and attendance.

# RESPONSE TO 2.2

- Disagree with purchasing a shadow system for timekeeping/tracking purposes
- Current practice of JCSO employees' manually entering and reporting time and attendance is the process rolled out, and recommended, by the County's TFM Department used for all JoCo Departments and Agencies
- Manual entry is an inherent part of the Oracle Time & Attendance module for generating payroll

# AUDITOR RECOMMENDATION

2.3 Develop standardized reporting elements for employees to use in Oracle's Time & Attendance "Comments" section explaining certain time and attendance entries and require employees to use.

# RESPONSE TO 2.3

- Disagree with the approach of using a “Comments” section for time tracking
- Recommendation to develop standardized report elements in Oracle’s Time & Attendance “Comments” section was:
  - Previously considered
  - Dismissed because analysis would require one by one lookups – too time-consuming, inefficient
- Suggest enhancing Oracle so that required fields can be entered into searchable fields to generate reports



# AUDITOR RECOMMENDATION

2.4 Develop formal written time and attendance approval procedures for use at the supervisory level. Such guidance will instruct supervisors the validation steps necessary to ensure hours worked, hours in a pay status and hours absent are properly reported and recorded in Oracle Time & Attendance.

# RESPONSE TO 2.4

- Agree that there may be additional documentation needed
- Will review and revise procedures as deemed appropriate

# AUDITOR RECOMMENDATION

2.5 Import staffing schedules to a common Sheriff's Office SharePoint drive so supervisory personnel throughout the JCSO can access, as T&A approving officials, to validate time worked in other bureaus.

# RESPONSE TO 2.5

- Recommendation to import staffing schedules to a SharePoint drive would be cumbersome to use.
  - Searching records one-by-one is inefficient
  - Suggest an automated system in Oracle so the receiving supervisor could confirm a loaned employee's schedule and automatically notify the home division's supervisor electronically

# AUDITOR RECOMMENDATION

2.6 Consider in-house development or acquiring off-the-shelf software, of a uniform staffing schedule for use throughout the entire JCSO organization. In addition to ensuring all essential posts are adequately covered, the staffing schedule should have a secondary objective of supporting time and attendance entries.

# RESPONSE TO 2.6

- The Sheriff's Office purchased off-the-shelf scheduling software last Fall
- It is yet to be determined how it would interface with Oracle Time & Attendance for payroll purposes

# AUDITOR RECOMMENDATION

2.7 Develop a management reporting system focusing on overtime incurred at the employee and unit level to manage overtime and its use by supervisory and command level personnel. The intended purpose of this reporting tool includes:

- a. Identifying individuals working significant amounts of overtime and those with the least
- b. Ensuring overtime assignments are equitably distributed among employees
- c. Ensuring employees are working overtime on activities that could only be performed in an overtime status
- d. Ensuring officer fatigue or safety is not an issue

# RESPONSE TO 2.7

- Overtime assignments are equitably distributed among employees.
  - All who want to work overtime and are qualified have the opportunity to sign up
  - Equitable means fair, it does not mean equal
  - The Sheriff's Office distributes overtime assignments on a sign-up system



# RESPONSE TO 2.7

- An adequate relief pool is the best way to respond to:
  - Ensure employees are working OT on activities that could only be performed in an OT status
  - Ensure officer fatigue or safety is not an issue
- The Sheriff's Office Command is keenly aware and always alert for indications of officer fatigue or threats to officer safety

# AUDITOR RECOMMENDATION

## 2.8 Modify Employee Compensation Policy #2004-01 to include the following:

- a. Expand the narrative to include the Sheriff's overtime philosophy and requirements at the supervisory and command level for managing overtime.
- b. Identify a specific methodology to distribute overtime when an insufficient number of personnel have volunteered

# AUDITOR RECOMMENDATION

## 2.8 (continued):

- c. Establish a ceiling of overtime hours Deputies and Master Deputies may work on an annual basis
- d. Require command level staff to monitor overtime consumption at the employee level
- e. Hold supervisors accountable and responsible for ensuring hours reported are complete and accurate
- f. Include JCSO policy and criteria for assessing fees related to special events. Articulate a process within the Sheriff's Office to elevate that decision making.

# RESPONSE TO 2.8

- Disagree that it is necessary to establish a ceiling of overtime hours Deputies and Master Deputies may work on an annual basis
- Will review policies and procedures to ensure adequate document of expectations and responsibilities
- Patrol Division formalized schedule of fees for Special Events
- Crime Lab formalized schedule of fees for special service requests

# AUDITOR RECOMMENDATION

2.9 Establish overtime as a condition of employment and distribute overtime assignments equally among Deputies and Master Deputies in those bureaus that have posts and assignments required to be filled on a 24x7 basis.

# RESPONSE TO 2.9

- Employees are advised that overtime is expected whenever the assignments warrant it.
- All who want to work overtime and are qualified have the opportunity to sign up
- County and JCSO policies state “equitably”
- Equitably does not necessarily mean equally

# SECTION 3.

## COST AND PRICING METHODOLOGY

# AUDITOR RECOMMENDATION

3.1 Establish a JCSO Fee Policy guided by the following principles:

- a. Factors to consider when pricing services to include knowing the full cost of service delivery
- b. Circumstances in which fees might be established at more or less than full costs
- c. Rationale for management decisions if fees are not established at cost recovery



# RESPONSE TO 3.1

- Sheriff's Office will review fee policies and make improvements as appropriate
- Description of full cost in the audit report is the traditional accounting definition
- County's Cost of Services project by MGT will be used for full costing

# RESPONSE TO 3.1

## Policy 120.5 Fees for Service

It is the policy of the BOCC to attempt to reduce the County's degree of reliance on ad valorem taxes (i.e., property taxes) for annual operating revenues by pursuing appropriate fees for services rendered. The County will establish fees to recover the full cost of services rendered, subject to pricing elasticity and historical trends. When possible, fees will be adjusted annually to recover inflationary cost increases to avoid large fee increase in any single year.

# AUDITOR RECOMMENDATION

3.2 Calculate the full costs of providing the services to provide a basis for establishing fees.

# RESPONSE TO 3.2

- County's Cost of Services project by MGT will be used for full costing comparisons

# AUDITOR RECOMMENDATION

3.3 Perform periodic fee reviews to ensure fees are aligned with costs, to improve transparency and to serve as an incentive to reduce costs where possible.

# RESPONSE TO 3.3

- Will improve documentation of the fee process
- Billing rates are not always tied to the rates of those who work the assignments in consideration of providing some predictability for the organizations

# AUDITOR RECOMMENDATION

3.4 Notify the City of De Soto an error occurred in the calculation of vehicle fuel costs for 2013 and the total was understated by approximately \$7,000. Seek reimbursement for that amount.

# RESPONSE TO 3.4

- De Soto has paid what was billed
- The “error” was a change in assumptions that was later reversed the following year – not a calculation error



# AUDITOR RECOMMENDATION

3.5 In future policing services agreements with the cities of De Soto and Edgerton:

- a. Discontinue the practice of capping overtime allowance and bill all overtime hours generated in the normal scope of duties, or
- b. Maintain overtime cap but base the allowance on a rolling average of most recent three years.
- c. Consider labor expenses, regular and overtime, in support of Special Events to be mutually exclusive of the police protection agreements and bill separately.

# RESPONSE TO 3.5

- Contract provisions are negotiated within the purview of the Sheriff
- Provisions are in compliance with the County's fee policy, stating in part, "... subject to pricing elasticity and historical trends."

# CLOSING COMMENTS

**QUESTIONS?**