



Johnson County  
Auditor  
Johnson County, Kansas

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February 27, 2014

**Review of Johnson County Sheriff's Office**





February 27, 2014

To: The Johnson County Board of County Commissioners  
Sheriff Frank Denning

At the request of the Board of County Commissioners and subsequent approval by the Johnson County Sheriff, we performed an audit of the Johnson County's Sheriff's Office (JCSO). The audit had the following three specific audit objectives:

- Determine if Sheriff's Office staffing is at optimum levels.
- Evaluate Sheriff's Office controls and practices for managing and administering overtime.
- Determine the extent to which the Sheriff's Office is reimbursed for law enforcement services provided to others.

Our analysis of staffing focused on determining if the Sheriff's Office had an optimum mix of sworn and non-sworn personnel and whether or not sworn personnel occupied positions that could be potentially performed by non-sworn personnel. Our review of overtime and cost recovery focused on financial activity occurring during the period 2010-2012.

The audit results reflected in the attached report responds to many questions raised by the Board of County Commissioners in the 2014 budget discussions. Audit results also reflect specific areas where controls can be enhanced and efficiencies can be achieved without impacting law enforcement effectiveness in Johnson County.

The audit was conducted according to applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, except that Peer Review has not been performed, and included such tests of the procedures and records as considered appropriate.

I appreciate the cooperation and support received from Sheriff Denning and his staff. The Sheriff's Office support of the audit effort contributed to the success of this audit. I also want to recognize members of Audit Services: Mark Schlemmer, CPA, who assisted in every aspect of this audit; and Lynn Smith and Michelle Cleveland, CFE, for their assistance.

Ken Kleffner, CIA  
Interim County Auditor





## Executive Summary

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At the request of the Johnson County Board of County Commissioners and approval by the Johnson County Sheriff, Audit Services conducted a performance audit in the Sheriff's Office in three specific areas. Audit results and recommendations will improve the efficiency and effectiveness in law enforcement programs and services.

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Staffing	The Johnson County Sheriff's Office (JCSO) can convert specific sworn positions to civilian which will yield significant cost savings without impacting law enforcement effectiveness. (See Page 1)
Overtime	A comprehensive overtime policy, supervisory approval procedures, automated timekeeping/tracking capability and monitoring procedures will enhance the JCSO management of overtime. (See Page 27)
Cost and Pricing	Methodology used to price services varies. Fees established for most JCSO reimbursable programs are not sufficient to cover the cost of providing the service. Standard pricing methodology would eliminate pricing inconsistencies and add transparency. (See Page 39)
City of Olathe Dispatch Support	Communication (dispatch) services provided to the City of Olathe have continued for an additional two years beyond the time frame approved by the Board of County Commissioners. Unresolved contract issues need to be re-examined. (See Page 51)

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## **Introduction**

This report identifies sworn positions within the JCSO that are candidates for conversion to civilian based on research, best practices, industry trends, precedence and current law enforcement practices. Each identified position is discussed individually and the impact statement for converting that specific position is based on budget estimates, conversion factors and projections. Calculations and projections used in this analysis are based on reliable data. All known costs were considered in our analysis or the report identifies those instances when certain costs were not known.

Actual results achieved from implementing all or part of the recommendations may vary from the projections and estimates used in this report. What is certain regarding the impact of converting sworn positions to civilian is the significance – overtime hours consumed within the Sheriff's Office can be significantly decreased; dollars previously used to finance overtime can be diverted to hiring additional civilian personnel and Johnson County can experience an overall net reduction in operating cost.

Opportunities noted in this report to achieve efficiencies address the work environment and long standing business practices within the JCSO and could impact the culture and ultimately, employee morale. Management action to implement all or part of the recommendations, require significant planning and resources to implement and in some cases, require an up-front, one-time investment.

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## **RESULTS AND RECOMMENDATIONS**

### **1. Staffing**

The JCSO can convert specific sworn deputy positions in Communications, Detention and Court Security to civilian, thus improving its overall staffing mix of sworn and civilian personnel. Impacted sworn personnel will be available to:

- perform more critical law enforcement duties and
- staff a “relief pool” to support 24x7 posts throughout the JCSO and Special Events at a regular hourly rate in lieu of paid overtime.

Changes in the operational staffing mix will yield significant efficiencies without impacting law enforcement effectiveness. A relief pool can increase the JCSO’s adaptability while significantly driving down overtime costs.

### **Recommendations**

We recommend the Johnson County Sheriff:

- 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.
- 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.
- 1.3 Utilize call volume data and integrate relevant information into the staffing model used in Communications when determining current and future staffing levels.
  - a. Re-evaluate the requirement for three primary dispatchers and three secondary dispatchers during low call volume time frames, namely the 0300 – 0700 shift. Develop a staffing model for this shift that embraces some configuration of less than six total dispatchers.
  - b. Re-evaluate the requirement for three call-takers on 11 of the 42 four-hour blocks noted on Table 1. 5.
  - c. Re-evaluate staffing the 1500-1900 shift on Monday, Tuesday and Wednesday with two call-takers where historic call volume indicates calls are at their highest.
- 1.4 Initiate the following actions within Detention:
  - a. Convert sworn positions performing Alarm Monitoring duties to civilian and reduce the alarm monitoring posts to one on the midnight shift.
  - b. Convert sworn positions performing Classifications duties to civilian.
  - c. Convert sworn positions performing Escort duties on the midnight shift to civilian.
  - d. Realign sworn personnel previously occupying the above positions to a centrally managed relief pool.

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

1.6 Establish a centrally managed relief pool to maximize using relief deputies to staff a planned or unexpected absence or Special Event at a regular hourly rate of pay in lieu of paying overtime. The relief pool (roster) should replace the current overtime sign-up method and management.

### **Sheriff's Comments**

*Response to 1.1 The Sheriff's Office regularly performs in-house staffing analyses. We are fully aware of our needs for additional staffing, but we have been unable to receive the necessary approval to add the FTEs we have requested, especially since the recession of 2008. Rigorous analyses in the form recommended by the auditors are not efficient, given the reluctance of the BOCC to grant staffing increases and related funding combined with the effects from the recession and its lingering impact. Over the years, our staffing analyses have indicated the need for additional staffing to address immediate and on-going staffing issues. Past requests to increase staffing have gone largely unapproved and unbudgeted, but we welcome the recommendation to increase the FTE count to address the immediate and on-going staffing issues. The Interim County Auditor's finding regarding a relief pool, or relief factor, validates our 2014 budget presentation request for additional staffing.*

*Our rapid response to the recent Courthouse bomb threats demonstrates the advantage of having highly trained officers in Court Security, the Civil Division, and the Central Booking Facility immediately available to establish a perimeter and take control of the situation.*

### **Audit Comments**

The Net Annual Work Hours methodology used to perform staffing analyses is a nationally recognized approach prescribed by the National Institute of Corrections to determine and justify manpower requirements for 24x7 posts. The audit does not assert the Sheriff's Office is understaffed, nor does it recommend an increase in sworn FTE. The audit identified specific sworn positions that could be converted to civilian positions. Funding previously used to finance overtime would be diverted to civilian salaries. Impacted sworn positions would be used to reduce overtime within the Sheriff's Office by staffing planned and unplanned absences at a regular hourly rate in lieu of paid overtime.

The audit does not validate the JCSO's previous budget submissions. The staffing audit objective focused on determining if the JCSO has the right mix of sworn and non-sworn personnel and concluded opportunities exist for the JCSO to civilianize certain positions currently being performed by sworn personnel.

## **Sheriff's Comments**

*Response to 1.2 through 1.5: The Sheriff's Office is a High Performing Organization and is viewed as the model for other law enforcement agencies. Civilianizing positions would only serve to lower the standards currently achieved. The Sheriff's Office strives for, and is known for, achieving excellence in law enforcement operations. Budget savings are relatively small from civilianizing positions; the real savings come from establishing a relief pool, or relief factor, as pointed out by the Interim County Auditor and staff. Independent studies, as well as internal staffing analyses, have come to the same conclusion: a relief factor is necessary to reduce overall overtime costs. Additionally, civilianizing all of the positions identified by the Interim County Auditor would bring additional costs resulting from an increase in employee turnover. Our 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 at least three or four times that rate. This would require additional staffing to handle the increase in recruiting and hiring activities. In 2005, we agreed to convert 20% of the Sheriff's Office positions to civilian, and we are now at the rate of 23% for civilians, so our commitment has been more than fulfilled. We continue to seek opportunities to convert positions from sworn to civilian where possible, while maintaining the safety, security and excellence of our organization.*

## **Audit Comments**

The Sheriff's Office response does not address specific recommendations sufficiently and leaves the reader to conclude JCSO does not concur with recommendations 1.2 through 1.5. Budget savings (net cost reduction) stemming from the sworn to civilian conversion are significant and are estimated to be \$2.923M, annually, after all identified sworn positions have been converted to civilian.

The Sheriff's Office response notes additional costs would be incurred from civilianizing positions due to employee turnover and cites the turnover experienced in other comparable County departments is "at least three to four times" the turnover rate for sworn personnel estimated to be less than 5%. We do not concur with that assertion. The Director, Emergency Management & Communications (EMC) reports the turnover rate for civilian dispatch positions in EMC was 8% in 2012.

## **Sheriff's Comments**

*Response to 1.6: A centrally managed relief pool is not practical based on the special skill sets required in the various divisions, especially Communications, Investigations, the Crime Laboratory and Patrol. Divisional pools would be more effective, when combined with the ability of employees with multiple skill sets to cross over to other divisions.*

## **Audit Comments**

We concur skill sets must be met as a prerequisite when filling vacant shifts. The audit notes, in the JCSO's current environment, it is common practice for sworn personnel to sign up for, and

work, vacancies and open shifts in divisions they are not assigned to. The divisional or “silo” approach limits flexibility and an available pool of resources to select from. In our opinion, a centrally managed relief roster will give the scheduler an expanded group of qualified employees to choose from.

## Discussion

### Background

The Sheriff is given broad discretion in staffing his office to provide law enforcement protection and services to Johnson County. There are certain positions, by statute, the Sheriff must staff with sworn officers; however, there are a number of other positions throughout the JCSO in which judgment can be applied in deciding whether to use sworn officers or civilians.

As we evaluated sworn and civilian positions in the Communications and Detention Centers and Court Security, we sought to answer the following question – does a particular sworn position perform law enforcement duties or does it support law enforcement duties? States define a law enforcement or “peace officer” differently by state statute. Black’s Law Dictionary defines a peace officer as:

“. . . a “peace officer” includes sheriffs and their deputies, constables, marshals, members of the police force of cities, and other officers whose duty is to enforce the local government laws and ordinances and preserve the public peace. In general, any person who has been given general authority to make arrests. Generally a "peace officer" is a person designated by public authority to keep the peace and arrest persons guilty or suspected of crime and he is a conservator of the peace, which term is synonymous with the term "peace officer".<sup>1</sup>

### Sworn staffing levels comparisons

We analyzed statistics published by the Kansas Bureau of Investigation (KBI) and Federal Bureau of Investigation (FBI) to compare staffing levels using a statewide and national/regional perspective. Table 1.1 illustrates a 2011 comparison of the five most populous counties in Kansas.

**Table 1.1 – Law Enforcement Personnel – State of Kansas 2011**

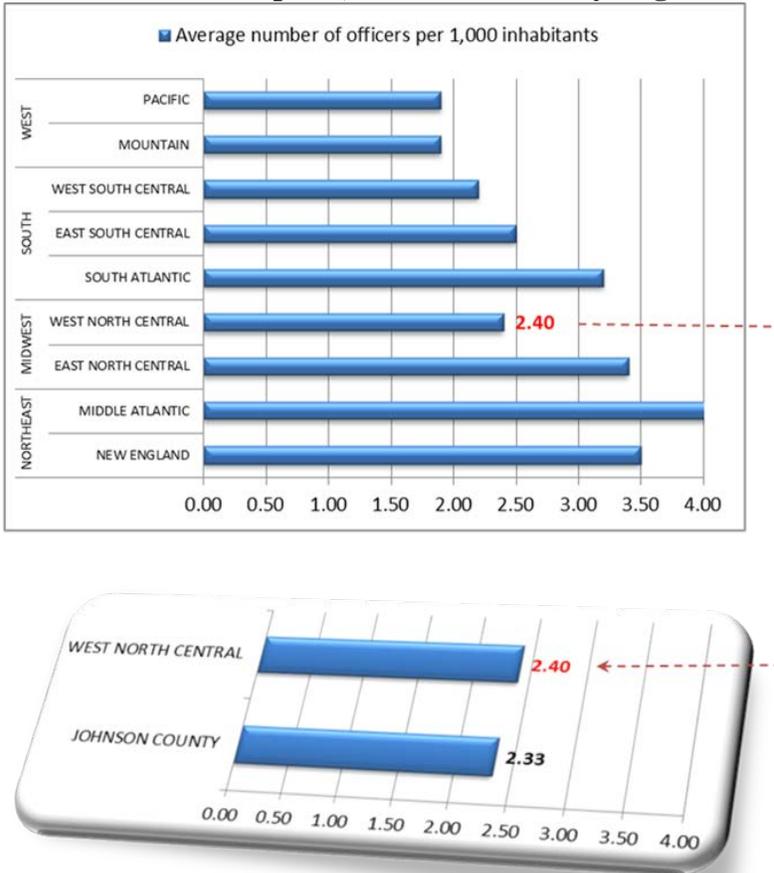
<b>County</b>	<b>Total Population</b>	<b>Sheriff Sworn Officers</b>	<b>Total County Sworn Officers</b>	<b>JCSO Sworn to Citizen (per 1,000)</b>	<b>Total Sworn to Citizen (per 1,000)</b>
Johnson	557,426	462	1,300	.83	2.33
Sedgwick	493,002	173	980	.35	1.99
Shawnee	178,137	112	438	.63	2.46
Wyandotte	155,867	65	120	.42	.77
Douglas	118,966	81	97	.68	.82

Source: KBI

<sup>1</sup> Black’s Law Dictionary, 6<sup>th</sup> Edition, 11<sup>th</sup> reprint 1997, Copyright: 1990

On a national/regional level, FBI statistics for the Midwest are segregated by two separate divisions, East North Central and West North Central which includes the State of Kansas along with seven other states. In 2011, Johnson County averaged 2.33 sworn officers per 1,000 for cities with populations of 250,000. Chart 1.1 shows how Johnson County compares to other regions and to the West North Central Division.

**Chart 1.1 – Officer per 1,000 Inhabitants-by Region**



Source: FBI's Criminal Justice Information Services Division, UCR, 2011

Staffing statistics maintained by the KBI and FBI are only averages and should not be used to determine staffing needs. An article sponsored by the International Association of Chiefs of Police notes the following:

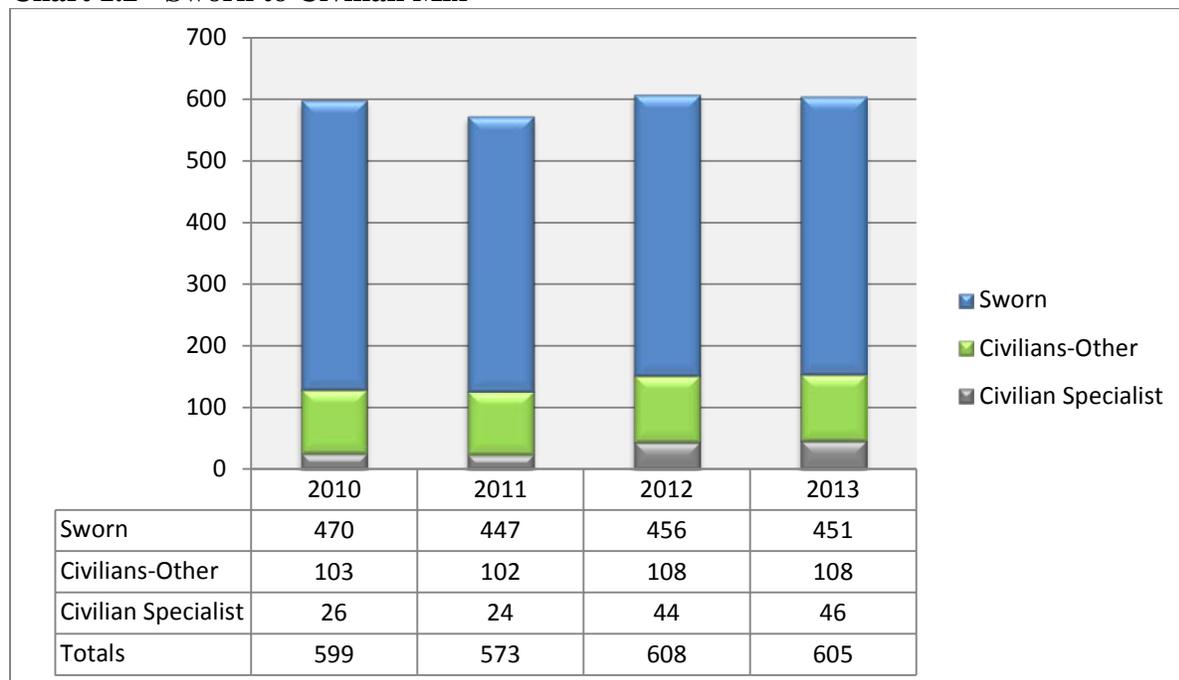
“Ratios, such as officers-per-thousand population, are totally inappropriate as a basis for staffing decisions.” Further: “Staffing decisions, particularly in patrol, must be made based upon actual workload and very few police agencies have the capability of conducting that analysis.”

Literature is consistent on this issue, comparisons are just that – comparisons – and should not be used as a basis to determine staffing needs.

## Civilian staffing levels

The JCSO has increased the overall numbers of civilian personnel since 2010. The number of Civilian Specialist positions has increased as well. Civilian Specialists are positions which may have a more direct relationship with the performance of law enforcement duties but do not require the skill set of a trained sworn deputy. A trend of sworn and civilian personnel during the period 2010 – 2013 is displayed in Chart 1.2.

**Chart 1.2 - Sworn to Civilian Mix**



Source: Oracle data-Human Resources

## Perform a staffing analysis to determine staffing requirements

JCSO recorded 119K hours of overtime in 2012 at a cost of \$4.752M. The majority of these hours were recorded by deputies within the Detention Center. In 2013, JCSO is on pace to surpass last year's totals. We've concluded a significant amount of overtime hours in Detention are required to replace a deputy due to a planned or unplanned absence. Essential 24x7 posts have minimum staffing requirements and filling voids caused by a planned or unplanned absence becomes a staffing issue resolved by assigning overtime. Staffing requirements for 24x7 posts must be periodically analyzed, validated and updated to reflect historical leave and absence data for the deputies staffing those posts. If this type of analysis is not performed frequently and used to adjust staffing patterns, overtime will continue to be a commonplace management technique used to fill staffing voids.

The last formal staffing analysis was performed by MJ Martin, Inc., in March 2010<sup>2</sup>, which reviewed staffing at the New Century Adult Detention Center only.

The Adult Local Detention Facilities Manual, published by the American Correctional Association, contains standards for operating jails and detention facilities. Standard no. 4-ALDF-2A-14 states:

A comprehensive staffing analysis is conducted annually. The staffing analysis is used to determine staffing needs and plans. Relief factors are calculated for each classification of staff that is assigned to relieved posts or positions. Essential posts and positions, as determined in the staffing plan, are consistently filled with qualified personnel.

The Department of Justice, National Institute of Corrections also notes the importance of ongoing staffing analysis in correctional agencies<sup>3</sup>.

A staffing analysis should be performed on a periodic basis to determine the amount of staff needed in support of a law enforcement position(s). The staffing analysis compares the amount of hours personnel are available to support a position(s) taking into account leave, training and other paid absences. Using payroll data identifying all leave taken by personnel and including any annual core training requirements, a “net annual work hours” (NAWH) is calculated. The NAWH is then converted to a “relief factor” which is applied to a position(s) to determine total staffing requirements for a specific post.

Knowing this information allows management to take proactive actions to address staffing requirements. It is important to consider all factors in this analysis, such as, closed posts/positions, closed housing units, etc., to ensure an accurate calculation. The benefits from performing a periodic staffing analysis include:

- Ability to project estimated overtime hours in a given division
- Continued monitoring of actual to projected overtime hours
- Ability to offset divisions with a deficit by reassigning officers from divisions with a surplus

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<sup>2</sup> Johnson County, KS Sheriff’s Office, *Staffing Analysis Report*, New Century Adult Detention Center, March 2010

<sup>3</sup> Department of Justice, National Institute of Corrections, *Prison Staffing Analysis*

## Communications

### Use of sworn personnel

The JCSO Communication Center is one of six Public Safety Answering Points (PSAP) in Johnson County and provides emergency services for the unincorporated areas of Johnson County and the cities of DeSoto, Edgerton, Fairway, Gardner, Lake Quivira, Merriam, Olathe, Mission, Roeland Park, Spring Hill, Westwood, and the Johnson County Park Police. The JCSO has established three call/dispatch zones: a north zone, a south zone and an Olathe zone, to perform this public service. Each zone is staffed by two deputies, a Primary Zone dispatcher and a Secondary Zone dispatcher, on a 24x7 basis. Additionally, each shift has either two or three call takers depending on shift and day of the week. The JCSO Communication Center is staffed with sworn personnel at the operations and command levels. JCSO staff has noted sworn officers in dispatch are better equipped to guide and assist sworn officers in the field due to their law enforcement background and training as the reason for using sworn personnel in dispatch. JCSO staff also noted sworn officers in dispatch also perform perimeter checks of JCSO facilities located on the Johnson County government campus location.

Our research regarding use of sworn personnel in dispatch operations indicates it is the exception rather than the rule. We surveyed a number of counties that are considered comparable to Johnson County and one neighboring county, to see if they staffed their dispatching operations with sworn personnel. The results of this survey are depicted in Table 1.2.

**Table 1.2 – Communication Center (Dispatch) Comparables**

County	Does Sheriff Perform Dispatch?	Are Dispatch Personnel Civilian or Sworn?
Dakota County	No	Civilian
Sedgwick County	No	Civilian
Chester County	No	Civilian
Jefferson County	Yes	Civilian
Collin County	Yes	Civilian
St. Charles County	No	Civilian
Waukesha County	No	Civilian
Jackson County (MO)	Yes	Civilian

Source: Audit Services County Survey

We contacted other local Johnson County Kansas PSAPs to determine if they were staffed with sworn or non-sworn personnel. The results of the local survey are shown in Table 1.3.

**Table 1.3 - Local PSAP Survey Results**

City	Communication Center is staffed with....
Leawood	Civilians
Shawnee	Nine civilian dispatchers, two civilian lead dispatchers, one sworn sergeant supervisor who oversees the unit.
Overland Park	All dispatchers are civilians. On occasion, commissioned officers will work.
Lenexa	Civilians
Prairie Village	Civilians

Source: Audit Services Survey

We contacted the National Emergency Number Association (NENA) to obtain additional clarity on the use of sworn versus non-sworn in emergency dispatch centers. (NENA is a “professional organization solely focused on 9-1-1 policy, technology, operations, and education issues.”<sup>4</sup>)

NENA’s Education & PSAP Operations Director stated: “. . . the trend is to have more civilians doing all aspects from call taking and dispatching to civilian oversight in stand-alone separate entity. Generally it is recognized that properly trained and lead civilians are very successful call takers and dispatchers.”

According to the United States Department of Labor’s Bureau of Labor Statistics (BLS), Police, fire and ambulance dispatchers typically do the following:

- Answer 9-1-1 telephone calls
- Determine, from the caller, the type of emergency and its location
- Decide the appropriate emergency response based on agency policies and procedures
- Relay information to the appropriate emergency or non-emergency service agency or agencies
- Coordinate sending emergency response personnel
- Give over-the-phone medical help and other instructions before emergency personnel get to the scene
- Monitor and track the status of police, fire, and ambulance units on assignment
- Synchronize responses with other area communication centers

BLS also notes successful dispatchers might possess the following qualities:

- Ability to multitask
- Empathy
- Leadership Skills
- Listening Skills
- Problem Solving Skills

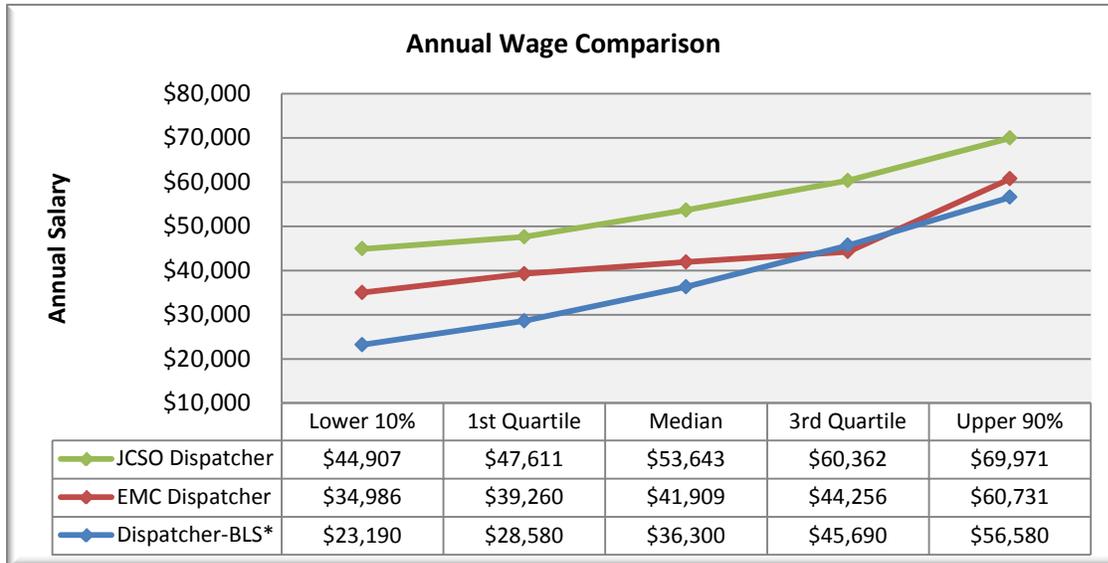
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<sup>4</sup> NENA’s website

## Salary levels of sworn and civilian call-takers/dispatchers

We compared the salaries of JCSO dispatch personnel and the salaries of Emergency Management and Communications dispatch personnel with national averages published by the BLS for dispatch personnel. Chart 1.3 shows the results of this comparison for 2012. JCSO pays its sworn dispatchers \$17,343 above the national median for this position and \$11,734 above the median for Johnson County EMC dispatchers. EMC dispatchers are \$5,609 above the national median.

**Chart 1.3 Dispatcher Pay Comparisons**



Source: Bureau of Labor Statistics and Oracle Payroll Data

All dispatch centers we contacted are staffed by civilians which could explain the difference in annual wages between non-sworn dispatchers nationally and JCSO's sworn dispatchers. Converting JCSO Communications' sworn positions, specifically call-takers and dispatchers, to civilian is recommended to yield efficiencies without negatively impacting operational effectiveness.

### Convert sworn call-taker/dispatcher positions to civilian

We recommend converting all sworn call-taker/dispatcher positions to civilian using a phased approach over a multi-year time frame. Adopting this recommendation would require incrementally:

- Hiring civilian employees to fill the call-taker/dispatcher positions.
- Reassigning the current staff of 32 sworn deputies occupying the call-taker/dispatcher positions to a relief pool.

Potential Impact:

- To illustrate the impact of implementing this recommendation, we assumed conversion would occur over a three year period. A three year conversion would have a cumulative net cost reduction of approximately \$1.76M through the following actions (this estimate does not include associated training costs):
  - ✓ Cumulative salary cost of approximately \$3.42M through hiring civilian personnel
  - ✓ Cumulative overtime cost reduction in the amount of \$5.18M.

See Appendix I, Scope and Methodology, for the complete analysis and assumptions used for this illustration.

**Staffing Communications on a 24x7 basis**

Communications staff their 24x7 operations using four-hour blocks of time. As previously noted, each of the three zones is staffed by two deputies, a Primary Zone dispatcher and a Secondary Zone dispatcher, for a total of six dispatchers and each shift has either two or three call takers depending on shift and day of the week. Table 1.4 shows JCSO’s staffing grid for each four-hour block of time.

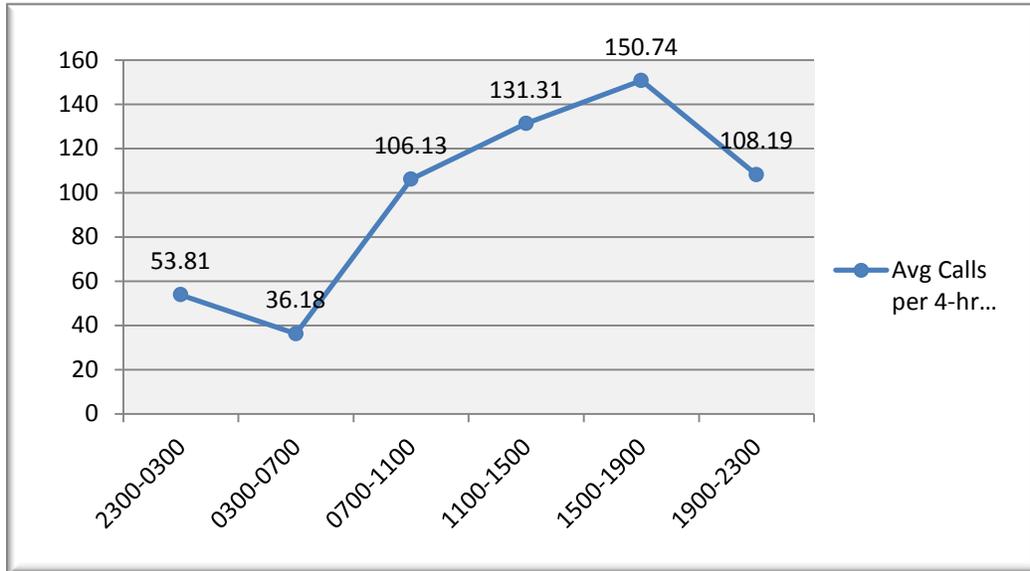
**Table 1.4- Staffing per Four-Hour Block**

<b>4-Hr Block</b>	<b>Sun</b>	<b>Mon</b>	<b>Tues</b>	<b>Wed</b>	<b>Thur</b>	<b>Fri</b>	<b>Sat</b>
2300-0300	8	8	8	8	8	9	9
0300-0700	8	8	8	8	8	8	8
0700-1100	8	8	8	8	8	8	8
1100-1500	8	8	8	8	8	8	8
1500-1900	8	8	8	8	9	9	9
1900-2300	8	9	9	9	9	9	9

Source: JCSO-Communications Division

Using monthly call volume data<sup>5</sup> for the period October 1, 2012 through September 30, 2013, we summarized the call volume into the same four-hour blocks. Chart 1.4 shows the average number of 911 and administrative calls coming into the Communications Center over a 24 hour period. Note the lowest call volume occurs between 3:00am and 7:00am (0300-0700 hours) and the highest call volume occurs between 3:00pm and 7:00pm (1500-1900 hours).

**Chart 1.4 - Average Calls per 4-hour Block**



Source: Mid America Regional Council, JCSO, and Audit Services analysis

Next, we arrayed call volume data by day of the week and time of day to see how staffing levels were aligned with call volume, both peak and low call volumes. Table 1.5 identifies the average number of calls per hour for each call taker/dispatcher in each four-hour block.

**Table 1.5 - Average calls per hour per dispatcher/call taker in each four-hour block**

Day	2300-0300	0300-0700	0700-1100	1100-1500	1500-1900	1900-2300
Sunday	2.08	1.25	2.13	3.24	3.50	3.02
Monday	1.34	1.06	3.66	4.27	5.11	2.88
Tuesday	1.50	1.07	3.59	4.20	5.00	2.88
Wednesday	1.42	1.07	3.60	4.40	5.07	2.94
Thursday	1.53	1.05	3.85	4.33	4.42	3.03
Friday	1.51	1.17	3.47	4.36	4.71	3.49
Saturday	1.96	1.25	2.91	3.92	3.56	3.13

Source: Audit Services Analysis

Management increases the call taker position from two to three during 11 of the 42 four-hour blocks. The blocks of time highlighted in yellow represents the addition of a third call taker to

<sup>5</sup> Monthly call volume data provided by the Mid America Regional Council through the JCSO

the staffing level. The 1500-1900 time frames on Monday, Tuesday and Wednesday, identified in red font, are all staffed with eight employees (six dispatchers and two call takers), yet there is a higher call volume per employee during these time frames compared to other time frames that are staffed with nine employees (six dispatchers and three call takers).

We inquired why call volume is not considered when staffing dispatchers. Specifically, we asked if JCSO would consider staffing three primary dispatchers and less than three secondary dispatchers (or some configuration less than six total dispatchers) during low call volume time frames? JCSO staff responded “We operationally must function with three primaries and three secondary channels for the officer and citizen safety concerns expressed in our meeting.” Although the audit shows there are time frames with lower call volumes relative to other four-hour blocks, one of the concerns expressed by JCSO staff regarding low call volume time frames was that “it does not mean that the types of calls are any less serious or officer intensive.” On average, the length of time in response to calls is 96 seconds for 9-1-1 incoming and 78 seconds for administrative incoming.

One key 9-1-1 operating standard published by NENA is *95 percent of 911 calls should be answered in less than 20 seconds*. JCSO Communications has performed remarkably well against this standard, answering 99 percent of its 9-1-1 calls in less than 10 seconds throughout 2010 – 2012.

Many of the 42 four-hour blocks are staffed with only two call takers handling call volumes that exceed the call volume handled by three call takers. It may be possible to use two call takers at all times without compromising NENA’s operating standard.

Our analysis of Communications presents the JCSO an opportunity to achieve efficiencies in operations without compromising operational effectiveness and citizen and officer safety. Specific recommendations are:

- Convert sworn call taker/dispatch positions to civilians.
- Re-evaluate the requirement for six dispatchers during low call volume time frames.
- Re-evaluate the requirement for a third call taker on certain shifts where call volume indicates two call takers can accommodate the call volume.

## Detention

### Background

The JCSO operates two detention centers – New Century Adult Detention Center (NCADC) and the Central Booking Facility (CBF). The NCADC originally opened in July 2000. In December 2009, after an extensive remodel, Phase II added an additional 554 beds to the County’s Jail system. The CBF, after an extensive remodel, became a Centralized Booking and Pre-Classification Center offering a centralized location within Johnson County where all Johnson County law enforcement agencies can bring their arrestees for incarceration.

Both facilities employ the direct supervision model of inmate management. Direct supervision is defined as an inmate management mode of operation where inmates are supervised by officers within their living environment and without secure barriers between the inmates and staff. This continual direct contact and interaction between staff and inmates promotes a positive environment proven to reduce tensions and assaults by inmates on staff and other inmates. Direct supervision is the most proactive supervision style.<sup>6</sup>

The NCADC and CBF have a total of 326 employees; 265 sworn personnel (81%) and 61 civilian personnel (19%).

### County Comparables

We surveyed a number of counties that are considered comparable to Johnson County, and one neighboring county, to see if they staffed their detention facilities with civilian or sworn personnel. The results of this survey are depicted in Table 1.6.

**Table 1.6 – Detention Center Comparables**

County	Are Detention Personnel Civilian or Sworn?	Other Comments
Dakota County	Mixed	Civilian – operations Sworn - manage jail
Sedgwick County	Civilian	N/A
Jefferson County	Mixed	Civilian (15%) Sworn (85%)
Collin County	Mixed	Civilian – operations Sworn - supervisors
St. Charles County	Mixed	Mostly civilian, sworn are used for transport
Waukesha County	Civilian	N/A
Jackson County (MO)	Civilian	Correctional Officers

Source: Audit Services County Survey

<sup>6</sup> Bill Blackwood Law Enforcement Management Institute of Texas, *Direct Supervision Jails Versus the Traditional Jail Models*, June 2009

## **Can further civilianizing be realized?**

Our approach in Detention was to determine if sworn personnel were occupying positions that could be performed by non-sworn personnel. We accomplished this through research, interviews, survey, and observations. A Staffing Analysis Report<sup>7</sup>, published in March 2010, focused on the NCADC operating as a booking and detention center while the Olathe Adult Detention Center was being remodeled. We reviewed and analyzed this report and although some of the staffing analysis no longer applied, many of the post evaluations made in the report are relevant in today's environment. Our effort focused on these relevant evaluations.

We found most positions within Detention to be staffed with the proper classification. We did, however, find three positions that could be civilianized and two posts that could be consolidated on the midnight shift as discussed below.

### **NCADC – Alarm Monitoring Post**

Two alarm monitoring posts are staffed by deputies and each post is covered 24x7. Per the Staffing Analysis Report:

It is recommended that coverage for this post be reduced from 2 to 1 on the Midnight shift. Although the recommended coverage on third shift is reduced, after adjustment for shift relief, there is actually a net reduction of .91 FTE. It is also recommended that consideration be given to conversion of this post from deputies to civilian specialists which may result in some salary cost savings.

This audit confirms the recommendation in the Staffing Analysis Report. Adopting this recommendation would require:

- Hiring seven civilian employees as Civilian Specialist at an annual cost of \$315,182.<sup>8</sup>
- Realigning the sworn positions, estimated to be 10.6 FTEs, previously performing these duties to a relief pool.<sup>9</sup>
- Using relief pool resources to staff planned/unplanned absences at a regular hourly rate in lieu of overtime throughout the JCSO.

Potential impact:

- The 10.6 FTEs can work approximately 17,472 hours at a regular hourly rate that was previously performed at an overtime rate.
- Achieve an annual overall net cost reduction of approximately \$350,221 through the following actions:

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<sup>7</sup> Johnson County, KS Sheriff's Office, *Staffing Analysis Report*, New Century Adult Detention Center, March 2010

<sup>8</sup> Civilian Specialist's starting salary estimated to be \$45,026; hiring 7 @ \$45,026 = \$315,182. (Includes benefits)

<sup>9</sup> An average NAWH of 1,650 for a Deputy in Detention equals 10.59 sworn FTE's to staff these two posts 24x7

- ✓ Increase salary cost in the amount of \$315,182 through hiring seven civilian personnel
- ✓ Overtime cost reduction in the amount of \$665,403

### **NCADC – Classifications**

There are 16 Classifications positions, eleven of which are sworn deputies and 5 are civilian Classification Specialists. Of the 11 sworn positions, eight are filled with overtime if there is a vacancy.

Per the Staffing Analysis Report:

Classification deputies and civilian classification specialists are performing essentially the same work relating to the assessment and classification of inmates in the facility. This appears to be a function that could be performed entirely by the civilian classification specialists which would free up deputies for reassignment to other functions and shifts that would benefit from additional staff support. Some special assignments performed by classification deputies should remain with deputy positions including work associated with the Inmate Worker program, the disciplinary process, prisoner board out, and gang identification

This audit confirms the recommendation in the Staffing Analysis Report. Adopting this recommendation (converting the classification positions to civilian with the exception of deputies assessing Inmate Worker Program, the disciplinary process, etc.) would require:

- Hiring seven civilian employees as Civilian Specialist at an annual cost of \$315,182.
- Realigning the sworn positions, estimated to be 10.1 FTEs, previously performing these duties to a relief pool.<sup>10</sup>
- Using relief pool resources to staff planned/unplanned absences at a regular hourly rate in lieu of overtime throughout the JCSO.

Potential impact:

- The 10.1 FTEs can work approximately 16,640 hours at a regular hourly rate that was previously performed at an overtime rate.
- Achieve an annual overall net cost reduction in the amount of \$318,535 through the following actions:
  - ✓ Increase salary cost in the amount of \$315,182 through hiring seven civilian personnel
  - ✓ Overtime cost reduction in the amount of \$633,717

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<sup>10</sup> An average NAWH of 1,650 for a Deputy in Classifications equals 10.09 sworn FTE's to staff these positions

## NCADC and CBF – Escort Assignment

Both the NCADC and CBF staff the Escort assignment with four sworn deputies on each shift – days, evenings and midnight. Discussions with Detention command level personnel indicates the ancillary duties performed, in addition to escort, on the midnight shift may not require the skill set of a sworn law enforcement individual. The Staffing Analysis Report notes “...there are an insufficient number of escorts on duty to provide a timely response to all areas of the facility to perform these functions, particularly during peak activity periods in the day and evening shifts.” We recommend converting four of the total eight sworn positions on the midnight shift to civilian status. This would yield efficiencies without compromising operational effectiveness and “free-up” sworn personnel to perform more critical law enforcement duties or to rebalance the Escort assignment on the day and evening shifts if peak activity needs are not being met by current staffing.

Adopting this recommendation would require:

- Hiring six civilian employees at an annual cost \$270,156.<sup>11</sup>
- Realigning the sworn positions, estimated to be 7.1 FTEs, previously performing these duties to a relief pool.<sup>12</sup>

Potential impact:

- The 7.1 FTEs can work approximately 11,648 hours at a regular hourly rate that was previously performed at an overtime rate.
- Achieve an annual overall net cost reduction in the amount of \$173,446 through the following actions:
  - ✓ Increase salary cost in the amount of \$270,156 through hiring six civilian personnel
  - ✓ Overtime cost reduction in the amount of \$443,602

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<sup>11</sup> Civilian Specialist’s starting salary estimated to be \$45,026; hiring 6 @ \$45,026 = \$270,156. (Includes benefits)

<sup>12</sup> An average NAWH of 1,650 for a Deputy in the Escort assignment equals 7.06 sworn FTE’s to staff these positions

## Court Services

### Background

The Court Security Division of the JCSO is a unit staffed 24x7. During business hours this unit provides a safe and orderly environment within the Courthouse by screening all persons and their property entering the Courthouse and the Justice Annex locations. In addition to screening persons entering the facilities, Court Services' deputies provide security when requested or needed for high profile or high risk hearings, attempt warrant arrests and take subjects into custody when remanded by the courts. Deputies also perform civil process, a term associated with delivering orders of the court, such as, eviction or foreclosure notices and restraining orders.

### Workload

The civil process function referred to above is a time sensitive duty and the manner in which civil process is delivered is dictated by state statute. Court Services also pursues collection activity on bad checks written to the Johnson County Treasurer in payment of property taxes or license plates. Both functions – civil process and debt collection – can take a deputy throughout the entire county. Court Services workload measures are provided in Table 1.7. With the exception of *Security requests handled*, overall workload is trending downward during the period 2009 – 2012.

**Table 1.7 – Court Services Output Measures**

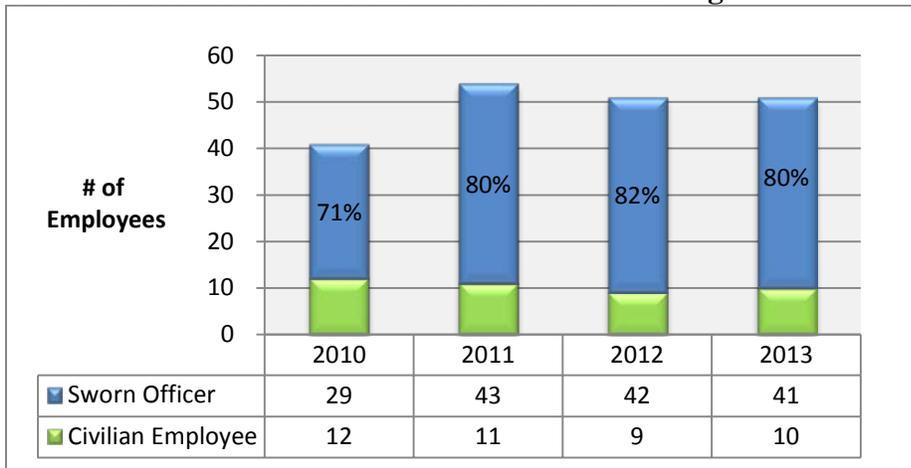
Number of .....	2009	2010	2011	2012
Persons screened for entry	601,298	631,731	589,377	562,645
Security requests handled	1,709	2,030	2,079	2,169
Arrests by security unit	455	470	394	350
Civil process and orders attempted	42,349	38,991	36,759	30,515
Civil process and orders served	44,151	42,166	40,401	36,805
Tax warrants executed	3,371	2,267	1,960	2,166

Source: Johnson County Budgets for years noted

### Staffing

Court Services has a mix of civilian and sworn staffing. The civilian staff perform a support role – processing and readying documents from the courts (out of state courts, out of county courts and Johnson County courts) before they are sent to the deputies for service. A trend analysis of sworn and non-sworn staffing, 2010 – 2013, is displayed in Chart 1.5.

**Chart 1.5 Court Services Sworn Vs. Civilian Staffing**



Source: Johnson County Budgets for years noted

### **Security screening**

The JCSO uses sworn personnel to operate the x-ray and magnetometer machines located at the entrances to the Johnson County Courthouse and the Justice Annex locations. These machines are designed to detect an unwanted item from entering the facility. The skill sets required to operate these machines are unique; however, they do not require the skill sets of a trained law enforcement officer. In our audit opinion, the positions operating the x-ray and magnetometer machines are ideal candidates for conversion to a civilian specialist resembling the duties of a Security Guard. The BLS defines the duties of a Security Guard as:

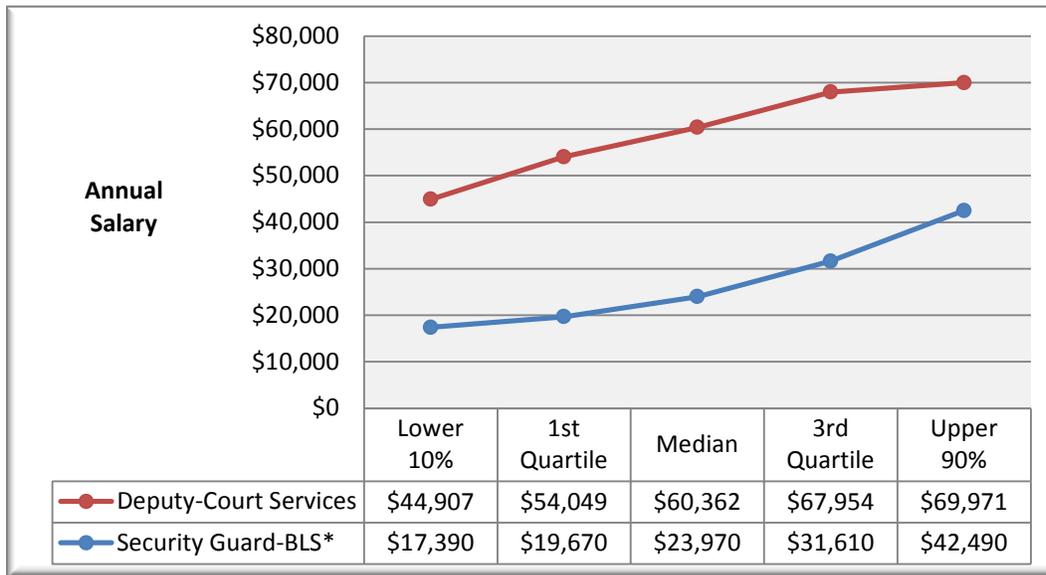
- Protect and enforce laws on an employer’s property
- Monitor alarms and closed-circuit TV cameras
- Control access for employees, visitors, and outside contractors
- Conduct security checks over a specified area

Under the supervision of a sworn officer, a civilian operating the x-ray and magnetometer machines at the Johnson County Courthouse and the Justice Annex locations would yield efficiencies without adversely affecting operational effectiveness. It would also “free-up” deputies to perform more critical law enforcement duties.

### **Security screening salary levels**

We compared the salaries of JCSO deputy personnel performing security and screening duties with the national averages published by the BLS, for individuals in a Security Guard position. Chart 1.6 shows the results of this comparison for 2012. JCSO pays its sworn dispatchers \$36,392 above the national median for this position.

**Chart 1.6 Court Security Salary Comparisons**



Source: Bureau of Labor Statistics and Oracle Payroll Data

**Best practices**

The National Center for State Courts (NCSC) *Steps to Best Practices for Court Buildings Security*<sup>13</sup> acknowledges the use of a non-sworn Court Security Officer to operate the “. . magnetometer, and one to operate the x-ray imaging system. ” The Best Practice defines the Court Security Officer as:

an individual trained in court security and certified to use a firearm and intermediate weapons, i.e. Taser or baton or restraints, i.e. handcuffs, leg restraints. The CSO should also be armed with a triple-retention holster and a radio that can communicate with the command center. The CSO assigned to the command center is not necessarily required to carry a firearm.

A Court Security Handbook<sup>14</sup> titled: *Ten Essential Elements for Court Security and Emergency Preparedness* notes:

- The use of uniformed officers, private security or contract vendors and civilian personnel. Security personnel “monitor the facility, operate security equipment effectively, and respond to emergency/security needs. ”
- “Only security personnel who are properly trained and qualified in court security (including the use of force and weapons) should be assigned.”

<sup>13</sup> The NCSC conducted security assessments of court buildings and evaluated court security in terms of best practices. The results of this effort were published in February 2010 and revised again in January 2013.

<sup>14</sup> Prepared under the Auspices of the Conference of Chief Justices and Conference of State Court Administrators, Joint Committee on Court Security and Emergency Preparedness, dated June 2010.

- The preferred approach is to use uniformed officers trained in courthouse security and use of weapons, but such an approach may be two to three times more costly than the privatization route.

## **18<sup>th</sup> Judicial District Court, Sedgwick County Kansas**

Court security for the 18<sup>th</sup> Judicial District Court in Sedgwick County, Kansas is provided by a Court House Police staff. The 18<sup>th</sup> Judicial District Court House Police has 15 full-time sworn positions, 7 full-time civilian positions and 10 part-time civilian positions. The civilian positions occupy “Security Officer” position descriptions. Civilian staff operates the x-ray and magnetometer machines, screening visitors at two court house entrances.

### **Security Screeners-Courthouse and Justice Annex**

Our research of court house security literature and court security personnel used in another district within the State of Kansas acknowledges using civilians to perform court security duties. We recommend converting all positions operating the x-ray and magnetometer machines at the Justice Annex and Court House locations to civilian under the supervision of sworn personnel to provide operational, day-to-day guidance. This recommendation can lower the cost of providing screening services without compromising operational effectiveness and “free-up” sworn personnel to perform more critical law enforcement duties.

To illustrate the impact this recommendation could have, we focused our analysis on the security checkpoint at the Justice Annex only.

Adopting this recommendation for the Justice Annex alone would require:

- Hiring six civilian Security Guards at an annual cost of \$262,169<sup>15</sup>.
- Realigning the sworn positions, estimated to be 8.1 FTEs, previously performing these duties to a relief pool<sup>16</sup>.

Potential impact:

- The 8.1 FTEs can work approximately 14,560 hours at a regular hourly rate that was previously performed at an overtime rate.
- Achieve an annual overall net cost reduction in the amount of \$292,334 through the following actions:
  - ✓ Increase salary cost in the amount of \$262,169 through hiring six civilian personnel
  - ✓ Overtime cost reduction in the amount of \$554,503

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<sup>15</sup> Bureau of Labor Statistics-2012 Median Study. Using the upper third quartile amount of the national median study for this position of \$31,610 and including benefits, the annual salary per Security Guard would be \$43,694.

<sup>16</sup> An average NAWH of 1,789 for deputies in Court Services equals 8.14 sworn FTEs to perform these duties.

## **Reassigned positions become the core of a relief pool**

Implementing all or some of the recommendations that specifically call for sworn positions to be converted to civilian status will create a relief roster of sworn deputies. The relief roster is a management tool used to staff voids caused by planned/unplanned leave and Special Events at a regular hourly rate in lieu of an overtime hourly rate. The number of deputies on this roster will depend on the number of recommendations implemented.

Over 80 percent of the 119,000 overtime hours worked in 2012 were consumed by deputies. Some of these overtime hours can be reduced through improved management techniques (e. g. annual staffing analysis, improved management reporting and monitoring of overtime, enhanced internal controls, improved overtime sign-up and approval process, etc...) However, the majority of these hours are replacement overtime due to a planned or unplanned absence. A significant amount of the replacement overtime generated in Detention, Patrol, Communications, and Court Security is caused by planned leave. Since planned leave is known in advance, it is an avoidable overtime cost if the relief roster is staffed adequately and managed efficiently.

Per the MJM Staffing Analysis

In a replacement scenario, the agency is paying one deputy straight time pay for being absent, and paying another deputy overtime pay for replacing the lost deputy. The use of replacement overtime is healthy only when used in limited quantities.

## **A centrally managed relief roster should replace the overtime sign-up process**

A centrally managed relief roster should replace the current practice of deputies using a first come-first serve sign-up process. We propose a relief roster be centrally managed within the JCSO at a high enough level within the organization for all bureaus and divisions to benefit from. In order to maximize using relief deputies at a regular hourly rate in lieu of paying overtime, it must be managed properly and management should determine how the relief positions are assigned.

Using a relief roster concept of operations, supervisors can routinely check future planned leave within their unit and access the relief roster to find the next available relief deputy that has the skill sets to fill the vacant post or position. Criteria used to fill vacancies can consider factors such as seniority, performance and skill sets and the process used should be consistent and transparent throughout the JCSO.

## Impact summary – Detention and Court Security

The recommendations to convert certain positions in Detention and Court Security to civilian are summarized in Table 1.8.

**Table 1.8 – Overall Impact of Four Key Recommendations**

<b>Civilianize</b>	<b>Additional Civilians</b>	<b>Sworn FTE-To Relief Pool</b>	<b>OT Hours Reduction</b>	<b>Additional Civilian Personnel Cost</b>	<b>OT Cost Reduction</b>	<b>Net Cost Reduction</b>
Alarm Monitoring Post	7	10.59	17,472	\$315,182	(\$665,403)	(\$350,221)
Classifications	7	10.09	16,640	\$315,182	(\$633,717)	(\$318,535)
Escort	6	7.06	11,648	\$270,156	(\$443,602)	(\$173,446)
Security Screeners	6	8.14	14,560	\$262,169	(\$554,503)	(\$292,334)
<b>Totals</b>	<b>26</b>	<b>35.88</b>	<b>60,320</b>	<b>\$1,162,689</b>	<b>(\$2,297,225)</b>	<b>(\$1,134,536)</b>

Source: Audit Services Analysis

The above projections are based on the premise that the full net available work hours (NAWH) from reassigned sworn deputies will be used to fill staffing voids caused by planned/unplanned absences and Special Events at the regular hourly rate of pay previously filled by deputies working at the overtime rate. Civilianizing the four positions would require:

- Hiring a total of 26 civilians.
- Realigning the sworn positions, estimated to be 35.88 FTEs, previously performing these duties to a relief pool.

Potential impact:

- The 35.88 FTEs can work approximately 60,320 hours at a regular hourly rate that was previously performed at an overtime rate.
- Achieve an annual overall net cost reduction in the amount of \$1,134,536 through the following actions:
  - ✓ Increase salary cost in the amount of \$1,162,689 through hiring six civilian personnel.
  - ✓ Overtime cost reduction in the amount of \$2,297,225.

Our recommendation to convert Communications' (Dispatch) sworn call takers/dispatchers to civilian was based on the assumption it would occur over a three year time period and is not included in the above summary analysis. See page 11 for the impact of converting sworn dispatch positions to civilian in Communications.

## **Closing comments**

Implementing all or part of the staffing recommendations:

- An annual staffing analysis is critical to identify staffing requirements which will ultimately lead to whether or not a FTE surplus or deficit exists.
- Converting sworn positions to civilian and realigning the sworn positions to a relief pool is intended to reduce the overtime hours that, in the past, were incurred to staff a planned/unplanned absence.
- If all recommendations regarding staffing were implemented, the JCSO would have more personnel resources than needed to meet mission requirements. If only a portion of the recommendations are implemented, a staffing analysis may continue to show more personnel resources on-board than needed to meet mission requirements. If required, a methodical drawdown approach can be developed using attrition and retirement as mitigating actions.

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## **2. Monitoring and Administering Overtime**

The JCSO lacks an effective management control environment necessary to provide:

- reasonable assurance that all hours are properly reported and recorded in Oracle Time & Attendance, and
- management information required to understand the type of work performed in an overtime status, the circumstances requiring overtime and what can be done to manage overtime as a program resource.

A significant amount of time – regular hours worked, overtime and absences – reported in Oracle Time & Attendance could not be verified by supporting documentation. We believe the time and attendance recording and approval process is vulnerable to errors and lacks the preventive and detective controls necessary to deter or prevent misuse. A comprehensive overtime policy, supervisory approval procedures, automated timekeeping/tracking capability and supervisory/management monitoring procedures will enhance management’s ability to manage the JCSO overtime program.

### **Recommendations**

We recommend the Johnson County Sheriff’s Office:

- 2.1 Improve current practices and procedures used to manage overtime and institute new techniques which call for building a management structure for recording, approving and analyzing overtime and making policies about the use of overtime and how it will be managed.
- 2.2 Purchase an automated timekeeping/tracking solution to replace the current practice of JCSO employees’ manually entering and reporting time and attendance.
- 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.
- 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 and Attendance.
- 2.5 Import staffing schedules to a common Sheriff’s Office share point drive so supervisory personnel throughout the JCSO can access, as T&A approving officials, to validate time worked in other bureaus.
- 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.

- 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 at issue.
  
- 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. Sheriff's philosophy should identify scenarios when overtime can and should be used and require JCSO staff to explore alternatives other than incurring overtime to accomplish work requirements.
  - b. Identify a specific methodology to distribute overtime when an insufficient number of personnel have volunteered
  - 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.
  
- 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.

### **Sheriff's Comments**

*Response to 2.1 through 2.6: At the request of the County's payroll section, the Sheriff's Office switched to the County's Oracle Time & Attendance System in 2010. Prior to that time, we had a shadow system in place which gathered much of the information the Auditors have noted as missing now that we are using Oracle Time & Attendance. The Oracle system, as currently designed, does not have the capabilities to produce the information suggested by the Auditors. The Oracle system should be automated to accommodate searchable fields, not just a free-form comments box. This is because the free-form comments box cannot be used to produce reports, it is only useful for inquiries on an employee-by-employee basis, which is highly inefficient. If the Time & Attendance module were enhanced to provide the capabilities noted by the auditors, and even automating them further, all County Departments and Agencies would benefit. If Oracle were improved to incorporate all of these requirements, there would not be the need for each Department and Agency to consider purchasing third party software to gather information and administer the timesheet processes. Even though the auditors cited the Sheriff's Office for a lack of supporting documentation to verify hours worked and absences, we note that the County's Time & Attendance system and payroll policies do not contemplate or require separate*

*supporting documentation other than the employee's self-recording of time into the Time & Attendance system accompanied by the supervisor's approval of the time record.*

*Schedules are not official time records, they are planning tools. But with regard to schedules, we are currently working with new scheduling software which may result in the availability of uniform staffing schedules for use throughout the Sheriff's Office. Concerning the posting of all schedules to SharePoint, this would be cumbersome for the user, as it would require each user to access the site to search for the desired schedule and employee. A better tool would be to automate Oracle so that the receiving supervisor could acknowledge the presence of a supplemental worker on a shift and then automatically send notification to the employee's home supervisor.*

### **Audit Comments**

The Sheriff's Office response does not address specific recommendations sufficiently and leaves the reader to conclude JCSO does not concur with recommendations 2.1 through 2.6. We are concerned the Sheriff's comments fail to recognize the severity of the audit issue, the potential risk to County resources and the management action needed to correct the control deficiencies. Establishing and maintaining internal controls needed to safeguard County resources is an inherent management responsibility. Management effort to correct the noted deficiencies cannot be abandoned due to perceived limitations within Oracle, needed systems enhancements or what the County's payroll policies do or do not require.

The audit revealed through interviews with sergeants and observations of the time and attendance approval process, the planning schedule is the supporting documentation used to reconcile time and attendance reported in Oracle. Most sergeants interviewed noted if the planning schedule did not reconcile to Oracle, the sergeant would follow-up until the matter was resolved.

Audit results found a significant amount of time reported in Oracle could not be verified by supporting documentation (planning schedule). Our analysis concluded the JCSO lacks an effective management control environment necessary to provide reasonable assurance that all hours are properly reported and recorded in Oracle Time & Attendance. As a consequence, County resources are at risk. The audit identifies and recommends specific steps management should initiate to correct these deficiencies and enhance management's ability to manage their overtime program.

### **Sheriff's Comments**

*Response to 2.7: The Sheriff's Office could potentially improve in the area of flexing schedules, but we currently do not have the staffing to accomplish this. The Sheriff's Office considers equitable assignment to mean that anyone who possesses the required skill set can sign up for an overtime assignment. Employees who are willing to work overtime are permitted to sign up if they have the required skill sets. In this sense, they all have an equitable opportunity to work overtime, if desired. The concept of equitable includes terms such as fair, just, impartial, even-handed, unbiased, unprejudiced, but not necessarily the term "equal." We have experienced*

*situations where overtime has been specifically assigned, but for the most part, overtime assignments in each Division are posted and open to everyone. As an example, those who are Class C Deputies do not have the broad skill sets to enable them to work in more technical assignments without supervision, such as Communications, Investigations, the Crime Laboratory and Patrol. These are some of the factors which lead some employees to work much more overtime than others. At the same time, we have not had any incidents of officer fatigue or unsafe situations from high overtime.*

*The Sheriff's overtime policy (Policy 2004-1, 2.b. and 2.c.) mirrors word-for-word the County's overtime procedure (Procedure 303-4). County Procedure 303-4 states: "Overtime assignments will be distributed as equitably as practical to all employees qualified to perform the required work." There is no requirement for distributing overtime equally, according to the County's own Procedure, nor does FLSA require equality of overtime assignments.*

### **Audit Comments**

We believe the Sheriff's Office response attempts to address recommendations 2.7 through 2.9. The response does not provide sufficient information and leaves the reader to conclude JCSO does not concur with recommendations 2.7 through 2.9. Regarding:

- Recommendation 2.7: The JCSO does not have a management reporting system identifying the requirements that drive overtime. Consequently, the Sheriff's Office is unable to distinguish how much overtime (dollars & hours) was required to:
  - ✓ fill a planned or unplanned absence,
  - ✓ fill a staffing void caused by a training need,
  - ✓ provide security for a special event,
  - ✓ conduct a training class,
  - ✓ complete a normal shift assignment

Absent this kind of fundamental information, the Sheriff's Office does not have the information needed to adequately manage overtime as a program resource and will continue to operate in a reactionary mode.

- Recommendation 2.8: The recommended changes to the Sheriff's employee compensation policy are intended to establish a "tone at the top" management attitude and accountability. Noting the Sheriff's overtime policy mirrors "word-for-word the County's overtime procedure" and a requirement does not exist for distributing overtime equally suggest, again, the Sheriff's Office does not recognize the severity of the audit issue and the County's vulnerability.

## Discussion

### Background

JCSO has a highly-tenured Deputy and Master Deputy staff. A Deputy Sheriff must achieve nine years of service before becoming a Master Deputy. The two classifications are separated only by this time threshold. Table 2.1 is a count of each classification and their average years of service.

**Table 2.1 – Avg Years of Service – Deputy & Master Deputy**

Classification	Count	Average Years of Service
Deputy Sheriff	181	4.44
Master Deputy	194	15.30

Source: Payroll/Personnel Records

Highly-tenured staff earns and accrues more vacation time. Combined with the annual required law enforcement CORE training and other specialized training, a deputy could be away from an assigned post for over 200 hours annually. This does not include any sick time or other absences such as military leave. Table 2.2 is a summary of the average leave taken for deputies in five key divisions during 2012. The mandatory forty hours CORE law enforcement training was added and these averages do not include any SERT training or military leave.

**Table 2.2 Avg Leave & Training Hours**

JCSO Division	Avg Hours
Civil	293
Communications	233
Court Security	291
Detention	220
Patrol	243

Source: Audit Services Analysis

### Overtime is a significant JCSO expense

The JCSO uses overtime to fulfill its law enforcement charter. Overtime costs incurred within the Sheriff's Office are a significant budgeted line item as shown in Table 2.3 below:

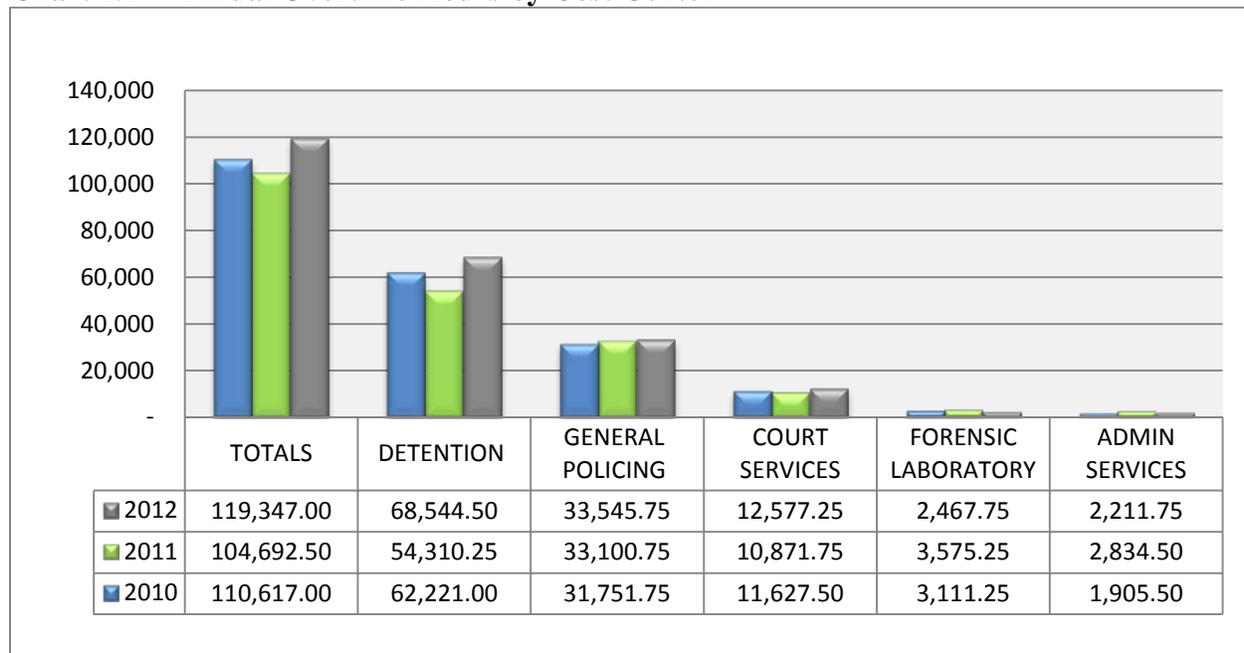
**Table 2.3 Overtime Cost**

As a % of . . .	2010	2011	2012	3-yr Avg
Personnel Cost	8.40%	7.84%	8.82%	8.35%
Total Cost	6.44%	5.81%	6.11%	6.12%

Source: Audit Services Analysis

The chart that follows is a trend analysis over the three year period, 2010, 2011 & 2012, of overtime hours by cost center (organization). This chart identifies the organizations that have a significant dependence on overtime to accomplish their mission. (The JCSO Communication organization is included in the General Policing cost center.)

**Chart 2.1 – Annual Overtime Hours by Cost Center**



Source: Payroll Records Obtained from Human Resources

### What activities or factors drive the requirement for overtime?

Overtime in a law enforcement environment is inevitable and “should be viewed, within limits, as an unavoidable cost of policing. Overtime charges cannot be eliminated altogether, regardless of the number of police officers employed...”<sup>17</sup> The following events drive the requirement for overtime in the JCSO:

- Planned and unplanned absences
  - ✓ Vacation and request for absences related to or to attend to a health related matter planned in advance of the time off
  - ✓ Personnel unable to perform job duties due to an unexpected period of illness or injury
- Training
- Shift extensions
- Special events
- Military duty

<sup>17</sup> Police Overtime: An Examination of Key Issues, published by the National Institute of Justice, May 1998

Of the total overtime incurred, we were unable to determine how much is attributed to planned and unplanned absences, training, special events, etc., due to a lack of management information. Information is not captured in Oracle or otherwise, describing the type of work performed in an overtime status and what activities drive the requirement for overtime. Due to the lack of this type of information, JCSO leadership cannot analyze the requirements that drive overtime, patterns of overtime use by individuals and by units to ensure overtime is used responsibly.

### **Techniques, practices and procedures used to manage overtime**

Our review of overtime primarily focused on the policies, procedures and practices used by the JCSO to manage overtime. We reviewed:

- the Sheriff's overtime policy and how the policy is administered
- internal controls – systems and processes at various organizational levels – to ensure their existence and program integrity
- monitoring procedures used at the command and supervisory level

The narrative that follows addresses each of these control components.

### **JCSO Policy Number 2004-01, Employee Compensation**

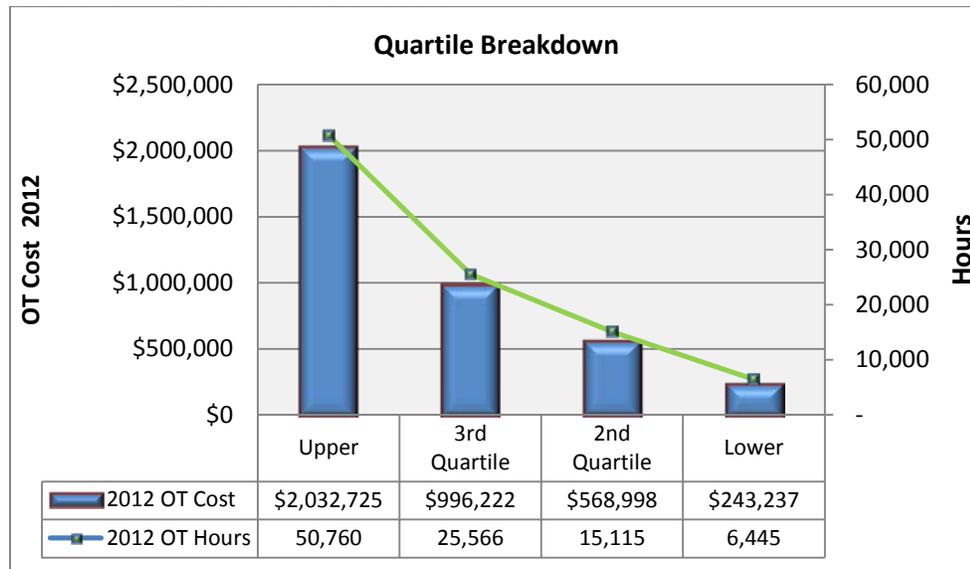
The Sheriff's Office Employee Compensation Policy covers a wide range of compensation issues to include overtime. The following requirements are the only formal governing principles, from a policy perspective, guiding the JCSO overtime program:

- Supervisory and command personnel will authorize any non-scheduled time worked by subordinates.
- Overtime assignments will be distributed as equitably as practical to all employees qualified to perform the work. Non-exempt employees will initially be given the opportunity to request overtime work assignments.
- The 12-8-6 Rule
  - ✓ Hours worked must be no greater than twelve (12) consecutive hours.
  - ✓ Employees must have a minimum of eight (8) hours off between shifts.
  - ✓ Employees must have approval to work more than six (6) consecutive days.

The management practice of allowing employees the opportunity to request overtime assignments or volunteer nullifies the Sheriff's equity principle that *Overtime assignments will be distributed as equitably as practical to all employees qualified to perform the work.*

Chart 2.2 identifies how overtime assignments are distributed among the deputies working those assignments in the JCSO.

**Chart 2.2 – Overtime distribution**



Source: Audit Services analysis of payroll information

The quartile breakdown above illustrates, for example:

- Twenty-five percent of the deputies worked 50,760 hours of the overtime in 2012 which is 53 percent of the total overtime hours worked.
- Twenty-five percent of the deputies worked 6,445 hours of overtime in 2012 which is 13 percent of the total overtime hours worked.
- The 97 deputies making up the upper quartile averaged 523 hours of overtime in 2012 and earned, on average, \$20,996 in overtime pay.

Personnel requesting overtime assignments results in the mission not being achieved in the most cost efficient manner. If overtime was a mandatory requirement for employment and distributed equally among Deputies and Master Deputies, overtime expenses within the detention facilities would have been approximately \$44,000 less in calendar year 2012 as shown below.

**Table 2.4 Equitable Distribution of Overtime**

Actual		Equitable Distribution	
Detention OT Hours	59,297	Avg OT Hours per Deputy	238
Actual OT Pay	\$2,226,751	Equitable OT Pay	\$2,182,793
		2012 Savings	\$43,958

Source: Audit Workpapers

The above analysis simply takes the personnel assigned to the detention facilities and spreads overtime hours worked across that universe at the Deputy/Master Deputy overtime rate. The “takeaway” from this analysis is to encourage the JCSO to look at a Deputy or Master Deputy

overtime rate and, in the case of a volunteer system, select the individual who can accomplish the mission at least cost, assuming skill sets are met.

### **Systems, processes and audit testing**

We interviewed command level personnel in Detention (NCADC & CBF), Court Security, Communications and General Policing to obtain a general understanding how overtime is administered within their respective organizations. Interview results at the command level indicate overtime is only monitored from a budget perspective. Command level personnel do not have management information at a unit or employee level advising what overtime was worked during a particular time period and what requirements drove the requirement for overtime.

During the course of our interviews, one bureau level commander noted a concern regarding the lack of documentation provided by Oracle to prevent misuse and support the overtime claimed. The commander remarked that Oracle was probably a good system for a straight 40 hour work week type of operation. However, in a 24x7 law enforcement operation, it lacks information needed to support the significant number of personnel and the uniqueness of 24x7 shiftwork.

We interviewed 13 supervisory personnel at the sergeant level in Detention (NCADC & CBF), Court Security, Communications and Patrol to observe the procedures used to approve time and attendance. Key interview results and observations include:

- The sergeants did not have written Time & Attendance Approval procedures describing what to check and validate when ensuring hours, both regular and overtime, were properly recorded and reported.
- Two of the sergeants noted it was basically an honor system in reference to approving overtime.
- Twelve of the thirteen sergeants noted they used staffing schedules as supplementary records to approve time & attendance. Each bureau maintained different staffing schedules; however, the common thread was they were a tool designed to ensure all shifts (posts) have adequate staffing coverage over a period of time.

We designed an audit sampling methodology to review and compare time & attendance entries reported in Oracle with supporting staffing schedules. Our sample focused on 776 weeks of payroll data in Detention (NCADC & CBF), Court Security, Communications and Patrol. The audit test was designed to determine:

- What percentage of all hours are overtime hours?
- To what degree is the Sheriff's 12-8-6 Rule followed?
- Is regular time reported in Oracle supported by the staffing schedule?
- Is overtime reported in Oracle supported by the staffing schedule?
- Are other types of leave (time off) reported in Oracle supported by the staffing schedule?

The sample included a total of 39,330 hours for review, of which 6,079 were overtime hours. Test results indicate a significant amount of hours reported in Oracle Time & Attendance, could not be supported by staffing schedules. Specific test results follow in Table 2.5.

**Table 2.5 – Test Results**

Test Criteria	Hours	Percent of Total
REG hours not supported by schedule	2,856	7.26%
OT hours not supported by schedule	2,024	5.15%
OTHER hours not supported by schedule	667	1.70%

Source: Audit Services Sample Results

We believe there are problems with the current time and attendance approval process based on the high percentage of official time and absences unsupported by schedules. If approving officials were reconciling time reported in Oracle back to the schedules, they would have noted the same inconsistencies as we noted in the test results. Test results for observance of the 12-8-6 rule indicate lack of adherence to the JCSO 12-8-6 Rule as summarized in Table 2.6.

**Table 2.6 – Test Results - 12-8-6 Rule**

The # of instances an individual....	Count	Percent of Total
Worked a shift greater than 12 hours	105	14%
Did not have an 8-hr break between shifts	18	2%
Worked more than 6 consecutive days	41	5%

Source: Audit Services Sample Results

Observations noted during testing of the 12-8-6 rule noted on some occasions, the 12 hour rule was exceeded multiple times during one week. There were two occasions when there were fewer than eight hours between shifts.

Other management practices found during testing indicates alternatives other than overtime are not always explored prior to overtime being worked. We cite the following examples:

- A Deputy worked 6 hours on a Saturday in an overtime status to teach a bicycle safety class. At the end of 2012, this deputy's salary was \$33.64 per hour making his O/T rate \$50.46. Total cost to the County for teaching the bicycle safety class was \$302.76.
- Same deputy noted above taught a class to colleagues in an overtime status. When the Sergeant was asked why the deputy's schedule wasn't adjusted to teach the class in a non-overtime status, the sergeant responded "sometimes he does adjust his shift, not sure why he didn't this time".

- One sergeant noted in her work area only four deputies per shift can be on the planned leave list - it is a first come first serve situation. However, if someone wants to have the day off who is not one of the original four, and they have a sufficient number of volunteers to work the shift in an overtime status, they will let the individual take the day off and the person who volunteered will be allowed to work overtime to staff the shift.

The above examples and other similar incidences found during testing reflect the cost of an overtime assignment is not always considered in the management of overtime. Two of the incidences noted reflect the nature of the overtime assignment is not questioned to determine if the assignment can be accomplished without incurring overtime. These examples support our recommendation to publish an overarching policy statement and within that statement, identify when overtime can and should be used. These examples also point out the need to have management information reporting at the employee and unit level describing the type of work performed in an overtime status and the circumstances requiring overtime.

**Some sworn personnel have earned significant amounts of overtime pay**

During the course of our review we noted several officers have worked significant amounts of overtime. Thirteen Deputies/Master Deputies listed in Table 2.7 each earned in excess of \$80K over the three year period, 2010, 2011 & 2012. Four of the 13 earned more than \$100K over the three year period; one Master Deputy earned in excess of \$218K over the three year period.

**Table 2.7 Significant Overtime Pay**

Ranking	Emp	Position	Years of Service	Division	Total OT Costs 2010- 2012	Total OT Hours 2010-2012
1	A	Master Deputy	21.01	Communications	\$218,692	4,393.25
2	B	Master Deputy	15.07	Detention	\$136,372	3,118.75
3	C	Master Deputy	13.02	Communications	\$104,993	2,622.75
4	D	Master Deputy	20.83	Patrol	\$101,800	2,051.75
5	E	Deputy Sheriff	10.26	Detention	\$93,397	2,497.25
6	F	Master Deputy	20.83	Patrol	\$88,558	1,780.00
7	G	Deputy Sheriff	11.22	Detention	\$87,564	2,314.25
8	H	Master Deputy	18.60	Detention	\$87,109	1,762.75
9	I	Master Deputy	13.02	Patrol	\$86,385	2,021.25
10	J	Master Deputy	23.24	Investigations	\$85,117	1,714.50
11	K	Master Deputy	23.21	Detention	\$81,323	1,636.75
12	L	Master Deputy	17.33	Investigations	\$81,301	1,699.00
13	M	Master Deputy	27.85	Detention	\$80,473	1,613.00
				<b>Totals</b>	<b>\$1,333,084</b>	<b>29,225.25</b>

Source: Audit Workpapers

A National Institute of Justice article titled: *Tired Cops: The Prevalence and Potential Consequence of Police Fatigue* notes “overtime work contributes to police fatigue”<sup>18</sup> Although the article states research is a long way from explaining the role fatigue plays in police performance, the article notes that the limited data available suggests fatigue contributes to officer accidents, injuries and citizen complaints. The officer above with the most OT hours over the three year period averaged 56 hours of overtime each pay period per year assuming no time off for vacation, sick or training.

The overtime audit results reflect, from a management control perspective, a weak control environment. These weaknesses foster an environment vulnerable to misuse and the potential for abuse. An overarching comprehensive overtime policy (tone at the top) and effective internal control mechanisms, including preventive and detective controls and supervisory and command level monitoring procedures, are recommended to mitigate these weaknesses.

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<sup>18</sup> National Institute of Justice Journal, no. 248, 2002, *Tired Cops: The Prevalence and Potential Consequences of Police Fatigue*, by Bryan Vila and Dennis Kenney.

### **3. Cost and Pricing Methodology**

The JCSO uses a variety of fee setting methodologies to price services, most of which, do not consider cost recovery as its primary objective. Fees established for the following reimbursable programs are not sufficient to cover the direct cost in providing these services and in some instances, are insufficient to cover the base salary costs of the Deputies providing such services.

- School Resource Officers
- Law Enforcement Services provided the Cities of Edgerton and DeSoto
- Special Events

As a consequence, those receiving benefit from these programs are receiving services at a rate not reflective of the true cost of the services provided. These circumstances can be attributed to the Sheriff's philosophy of pricing services which is fundamentally rooted in the belief that Johnson County citizens are already taxed; fee setting is a management decision which sometimes considers other non-financial matters such as, negotiation, the ability and willingness to pay and the perceived presence of a general benefit to all citizens from a subsidized price. The extent to which a reimbursable program is funded by user fees should be guided, in principle, by who benefits from the specific reimbursable program.

### **Recommendations**

We recommend the Johnson County Sheriff:

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. For example:
  - ✓ programs and services benefiting specific users versus those that benefit both the general public and specific users.
  - ✓ a beneficiary's ability and willingness to pay
- c. Rationale for management decisions if fee(s) are not established at cost recovery.

3.2 Calculate the full costs of providing the services to provide a basis for establishing fees. Full cost is defined as: (1) direct costs that can be specifically identified to the service; (2) indirect departmental costs and (3) overhead, including charges for the use of capital facilities.

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.

3.4 Notify the City of DeSoto 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.

3.5 In future policing services agreements with the Cities of DeSoto 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.

**Sheriff's Comments**

*The Sheriff's Office has a policy for assessing fees for special events deemed to be security assignments, and it is posted on the Sheriff's SharePoint site. The Sheriff's position has always been that citizens are already taxed for the law enforcement services provided to them. In general, however, requests for security services are conducted on a fee for service basis. Billing rates are not always tied to the rates of those who do the assignments in consideration of providing some predictability for those requesting the security service.*

*Special events that require traffic control are within the Sheriff's statutory responsibility to maintain the peace, so no fees are generally assessed as this is a matter of public safety. Special event permits are received by the County Manager's Office, which are forwarded to the Sheriff's Office for approval, thus resulting in the need for traffic control. These include events such as 5K runs, "Running with the Cows," Spencer C. Duncan run, Prairie Punisher Duathlon, Stillwell Fourth of July parade, press conferences for dignitary visits, etc. Services that are within the Sheriff's statutory responsibility should not bear additional fees for the citizens, who are already paying property taxes for the services.*

*When we collect fees for security services at special events, the proceeds go to the General Fund, and they do not offset any costs we may incur. In other words, the costs show on our budget to inflate expenditures, but the fee revenues do not offset any of the costs.*

*We set our fees based on what we believe to be a fair and equitable rate for the incremental services we provide. Fees are evaluated at every contract renewal. For the cities of De Soto and Edgerton, there are some special events which are billed separately as they do not come under the definition in the contract for the types of services to be included within the overtime cap.*

**Financial Policy 120.5 Fees for Service**

*The County's Financial Policy states:*

*"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. To achieve this goal, fees for service will be reviewed annually by the BOCC as part of the operating budget cycle. Elected officials, agency directors, and department directors are responsible for explaining and justifying the amount of fees for service included in their annual budget requests."*

## **Audit Comments**

The Sheriff's Office response does not address specific recommendations sufficiently and leaves the reader to conclude JCSO does not concur with recommendations 3.1 through 3.5. Regarding recommendations 3.1 through 3.3, we are suggesting the Sheriff's Office:

- know the full cost of service delivery to include overhead and/or the additional burdened costs associated with the particular service and
- adopt fee setting principles that promote transparency and accountability in government.

Recommendations 3.4 and 3.5 were extended to correct an actual billing mistake (3.4) and to suggest an alternative billing methodology with the Cities of DeSoto and Edgerton (3.5) to preclude overtime services directly supporting those two communities being financed by the Sheriff's Office.

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## Discussion

### **Background**

The JCSO performs some law enforcement services and community initiatives which are directly reimbursed by the beneficiary of those services and programs. Cost, pricing and, in some instances, reimbursements, tied to the following reimbursable programs were reviewed to determine if the fees assessed were sufficient to recover the cost of providing the service:

- School Resource Officer Program
- Law Enforcement Support provided for Special Events
- Law Enforcement Support provided to the Cities of Edgerton and DeSoto
- Prisoner Boarding Fees assessed local cities and State of Kansas
- Criminalistics Laboratory (work for others)
- Communication (Dispatch) Support to the City of Olathe. (Dispatch support to the City of Olathe will be addressed in Section 4 of this report.)

### **School Resource Officer Program**

The JCSO has dedicated law enforcement personnel who possess the necessary training and skill sets to be School Resource Officers (SRO). These SROs support the following three Johnson County school districts:

- Unified School District 232 – DeSoto
- Unified School District No. 230 – Spring Hill
- Shawnee Mission Unified School District No. 512

Contracts with each of the school districts were similar in scope of services provided and the term/length of the agreement. SRO duties and responsibilities are essentially the same from one school district to another. However, the price, the amount the JCSO was reimbursed for SROs services for the 2012/2013 school year varied with each school district as shown in Table 3.1.

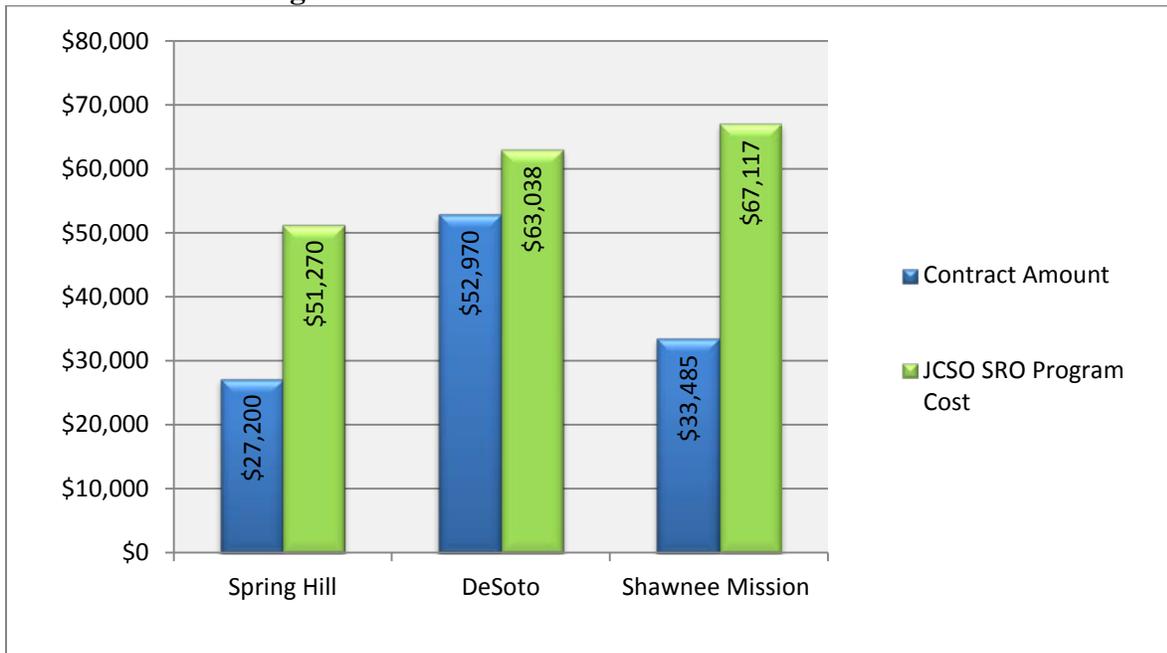
**Table 3.1 – SRO Contract Price**

School District	Daily Rate	Annual Rate
DeSoto	\$311.59	\$52,970
Spring Hill	\$160.00	\$27,200
Shawnee Mission	\$185.00	\$33,485

Source: JCSO Contract Files

When asked about the rate differentiation among the school districts, Sheriff’s staff responded each agreement is different and negotiated separately and to some degree, the price is based on the school district’s ability and willingness to pay. Sheriff staff attempted to raise the price on one school district recently and in the course of doing so, received significant “pushback”. As a result, the contract price did not change. A comparison of actual program costs with reimbursements by school district for the 2012/2013 school year is shown in Chart 3.1.

**Chart 3.1 – SRO Program Cost versus Reimbursements 2012/2013 School Year**



Source: Contracts with each school district and Oracle Financials

The JCSO SRO Program Cost includes the salary of the specific Master Deputies performing SRO duties at their fully burdened daily/annual salary rate. Each SRO Master Deputy is provided a Sheriff’s Office vehicle in support of their SRO duties, the cost of which is not factored in the above analysis. The total estimated value of cost exceeding reimbursements for the 2012/2013 SRO school year is \$67,769.

**Law enforcement support provided for special events**

JCSO is frequently called upon to provide law enforcement support (security) for special events occurring within Jonson County, such as:

- Athletic competitions (basketball, football, soccer)
- Board meetings
- Dances
- Club meetings
- Parades
- 5K runs

The JCSO assesses a flat billing rate for these security services which varies by customer. The Deputies and Master Deputies who perform these security details are in an overtime status. A comparison of the amount billed with the actual salary cost incurred, by customer, is shown in Table 3.2.

**Table 3.2 – Special Events – Amount Billed vs. Costs Incurred**

<b>Customer</b>	<b>Billing Rate</b>	<b>Amount Billed</b>	<b>Avg Hourly O/T Rate (Actual)</b>	<b>Salary Costs (Actual)</b>	<b>Shortfall</b>
Spring Hill Board of Ed	\$39	\$4,483	\$42	\$4,785	\$302
DeSoto High School	\$25	\$4,194	\$47	\$7,948	\$3,754
FCC of JOCO	\$39	\$683	\$50	\$883	\$201
<b>Total</b>		<b>\$9,359</b>		<b>\$13,616</b>	<b>\$4,256</b>

Source: Audit Services analysis

A special event held every spring impacting southern Johnson County is a 5K run fund raiser hosted by Queen of the Holy Rosary church in Bucyrus, Kansas, located in the northeastern corner of Miami County, Kansas. The 5K run originates in Miami County following a specific route into Johnson County. The JCSO provides traffic control support for the 5K run. The organizers for this event were not billed for the support provided. When asked why event organizers were not billed for the services provided, the Sheriff noted he had a legal responsibility to protect the runners on public roads in Johnson County and the motorist who may happen upon the event.

### **Law enforcement support provided to the Cities of Edgerton and DeSoto**

The JCSO has entered into agreements to provide policing services (police protection) to the Cities of Edgerton and DeSoto. In addition to basic police protection, the JCSO provides the City of DeSoto a second patrol unit only 40 hours per week. The second patrol unit is referred to as a “power shift” which is scheduled during usual peak call periods.

The methodology used by the JCSO to *price* both agreements consists of the following:

- Cost estimates are developed for police protection services: personnel (salary) cost, administrative (overhead) cost, vehicle cost (includes maintenance and fuel) and a fixed overtime amount.
- Costs are then allocated to the contract using a method considering prior year call volume.<sup>19</sup>
- Allocated costs are analyzed to indicate past and future trends.

<sup>19</sup> Allocation method considers the # of prior year’s city calls / # of prior year’s total district calls.

- The amount assessed the Cities of Edgerton and DeSoto is ultimately determined by the Sheriff considering the above factors.

This pricing methodology has limitations and shortcomings. The calculation used to estimate:

- Patrol salary costs do not consider overlapping coverage, holiday premium pay and a supervisory factor.
- Administrative costs are not based on an actual analysis of the overhead costs incurred to support the Patrol Bureau.
- Vehicle costs do not consider ancillary equipment. (An error occurred on the 2013 DeSoto Agreement in the vehicle gasoline category which understated fuel costs by approximately \$7K.)
- Estimated overtime costs significantly understate the overtime effort. Overtime is capped at a fixed dollar amount and any overtime beyond that fixed amount is not reimbursed. In the 2013 agreements, the OT allowance [Cost Element 4] for DeSoto and Edgerton was capped at \$7,000 and \$5,000 respectively. Overtime in support of Special Events is applied against the allowance. For example, overtime in support of Edgerton's *Frontier Days*, completely exhausted the amount of the overtime allowance in the agreement with the City of Edgerton.

### **Prisoner boarding fees assessed local cities and State of Kansas**

The JCSO assesses municipalities within Johnson County a \$35 per day fee for housing inmates within NCADC and the CBF. Historically, Johnson County began assessing a daily fee in 1993 for each inmate housed in their County jail. Prior to 1993, the costs assessed each city for housing inmates was the daily cost of meals. The daily fee was raised from \$31 per day to \$35 per day in 2004 and has remained at the amount since. The JCSO considers reimbursements from local municipalities for housing inmates to be more of a contribution made by the cities to offset the total costs as opposed to a fee and does not have any plans to establish or modify the current daily rate.

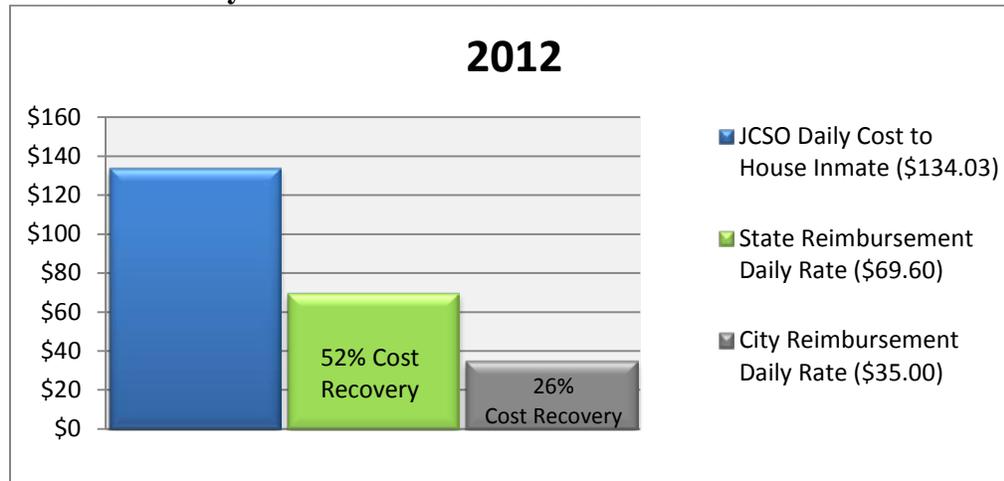
The JCSO also houses State inmates on behalf of the Kansas Department of Corrections (KDOC). The current daily rate assessed by the JCSO for State inmates is \$69.60 per day. Reimbursements by the KDOC are based on “the per capita daily operating cost”<sup>20</sup> for the Department of Corrections and capped at the \$69.60 amount.

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<sup>20</sup> 2013 Senate Bill No. 171

The JCSO estimated the cost to house an inmate in 2012 to be \$134.03 per day. We calculated the cost to house an inmate in 2012 to be \$141.93 per day. Comparatively speaking, both calculations and methodologies used were so similar, we accepted the JCSO cost to house an inmate per day for the cost recovery analysis in Chart 3.2 that follows:

**Chart 3.2 – Daily Cost vs. Reimbursement to House an Inmate**



Source: Audit Analysis – Oracle Trial Balance & Detention Population

### **Criminalistics Laboratory (work for others)**

The JCSO Criminalistics Laboratory (Crime Lab) performs scientific forensic services for law enforcement agencies in Johnson County at no cost. The Crime Lab also supports agencies external to Johnson County on a reimbursable basis. An exception to this rule would occur when the Crime Lab is asked to support a regional or metro-wide law enforcement initiative. When doing work for others on a reimbursable basis, a Memorandum of Agreement (MOA) is established between the JCSO and the organizational entity requesting the criminalistics laboratory services. A comprehensive fee schedule accompanies the MOA identifying the prices – labor, consumable fees and administrative fees – that apply and a specific price for the various types of scientific tests performed. In 2012, less than 1%<sup>21</sup> of the Criminalistics Laboratory work effort was performed on a reimbursable basis. We reviewed the methodology used by the Crime Lab to establish fees associated with their reimbursable program and consider their fee setting practices and procedures to be adequate for Crime Lab’s reimbursable program.

### **County Policy 120.5, Fee for Service**

Johnson County’s Financial Policy 120.5, Fee for Service states:

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

<sup>21</sup> Not audited. Used Crime Lab reporting to base percent of work performed.

pricing elasticity and historical trends. When possible, fees will be adjusted annually to recover inflationary cost increases to avoid large fee increase in any one year.

To achieve this goal, fees for service will be reviewed annually by the BOCC as part of the operating budget cycle. Elected officials (emphasis added), agency directors, and department directors are responsible for explaining and justifying the amount of fees for service included in their annual budget requests.

Incorporating fee reviews into the annual budget process is not a widely used standard practice. Some level of scrutiny and oversight of fee setting during budget deliberations by the Board of County Commissioners is an option worth considering.

### **Government Finance Officers Association (GFOA) Best Practice Guide**

GFOA issued its Best Practice titled: *Establishing Government Charges and Fees*<sup>22</sup>, which made the following recommendations regarding charges and fee setting practices:

- A formal policy regarding charges and fees should be adopted. The policy should identify what factors are to be taken into account when pricing goods and services. The policy should state whether the jurisdiction intends to recover the full cost of providing goods and services. It also should set forth under what circumstances the jurisdiction might set a charge or fee at more or less than 100 percent of full cost. If the full cost of a good or service is not recovered, then an explanation of the government's rationale for this deviation should be provided. Some considerations that might influence governmental pricing practices are the need to regulate demand, the desire to subsidize a certain product, administrative concerns such as the cost of collection, and the promotion of other goals. For example, mass transit might be subsidized because of environmental concerns.
- The full cost of providing a service should be calculated in order to provide a basis for setting the charge or fee. Full cost incorporates direct and indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities. Examples of overhead costs include: payroll processing, accounting services, computer usage, and other central administrative services.
- Charges and fees should be reviewed and updated periodically based on factors such as the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.

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<sup>22</sup> Approved by the GFOA's Executive Board in 1996

- Information on charges and fees should be available to the public. This includes the government's policy regarding full cost recovery and information about the amounts of charges and fees, current and proposed, both before and after adoption.

The JCSO does not have a formal fee setting policy. A user fee program can reduce the burden on taxpayers and promote efficiency and equity. The full cost of service delivery should serve as the basis for pricing services and can facilitate management decision-making. Fee reviews linked with the budget process allows County Offices and departments to better estimate revenue from the fees charged. A cost recovery audit summary for JCSO's reimbursable programs can be found in Appendix II.

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#### **4. Communication (Dispatch) Support Provided to the City of Olathe**

The JCSO has performed dispatch services for the City of Olathe beyond the time frame approved by the Board of County Commissioners. Over the three year period, 2010 – 2012, the net operating costs to support the City of Olathe averaged \$588,931 annually. Continued dispatch support beyond the time frame approved by the Board of County Commissioners is identical to an unfunded mandate levied upon Johnson County establishing precedence and the potential for other local municipalities to take similar action in the future. We attribute this condition to the Sheriff's authority granted by the Preservation of Peace state statute, which at times can conflict with the governance powers and authorities granted to the Board of County Commissioners by statute.

#### **Recommendations:**

We recommend the County Manager on behalf of the Board of County Commissioners:

- 4.1 Seek legal counsel and advice regarding the unresolved contract issue and whether or not future Board action is needed. Options for consideration include:
- Codifying original contract
  - Negotiating a new contract with the City of Olathe for dispatch services

#### **County Manager Comments**

*We concur with the recommendation and will seek the advice of legal counsel.*

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## Discussion

### **Background**

The BOCC was presented a contract with the City of Olathe for the JCSO to provide dispatch services in a business session meeting on October 15, 2009. The contract was a multi-year contract with renewal periods (can continue no less than 10 years) requiring the City of Olathe to pay Johnson County for the initial start-up costs needed to provide dispatch services. The agreement reached between the Sheriff and the City required the City of Olathe paying Johnson County \$514,300 in each of the first two years and no remuneration in year three and beyond. The Contract presented to the BOCC identified three parties to the contract, the BOCC, the Johnson County Sheriff and the City of Olathe. Two of the parties, the Johnson County Sheriff and the City of Olathe, had already approved and signed the contract.

During the business session, discussion ensued on a number of issues. Board members were primarily concerned that Johnson County was only receiving payment for the first two years and no reimbursements beyond that. A motion was made to approve the contract for only two years. Commissioner Wood stated in his motion, “In the spirit of further negotiations/cooperation that the BOCC approve a contract with Olathe for police dispatching services to be provided by the Sheriff’s Office pursuant to the appropriate terms of the contract..... but limited to only the first two years”. The motion was modified for a term of 26 months and was passed. JCSO assumed responsibility for the Olathe dispatch in November 2009.

In February 2010, Johnson County submitted to Olathe’s City Manager, a modified version of the original contract which basically made it a two year contract. In his letter to the Olathe City Manager, the County Manager requested, “Please have your council approve the agreement as modified. . .” The City of Olathe never approved or signed the modified two year agreement.

Fast forward four years later to December 2013 – the JCSO currently provides dispatch services to the City of Olathe and Johnson County is not being reimbursed for these services.

### **Estimated cost to support the City of Olathe**

The JCSO Communication Center is:

The point of contact for emergency services (police, fire and ambulance) in the unincorporated areas of Johnson County and the cities of DeSoto, Edgerton, Fairway, Gardner, Lake Quivira, Merriam, Olathe, Mission, Roeland Park, Spring Hill, Westwood, as well as the Johnson County Park Police. In cases where fire or ambulance response is needed, we immediately relay the call to the Johnson County Emergency Communications Center.<sup>23</sup>

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<sup>23</sup> Dispatch Mission Statement – Johnson County Sheriff’s Office website.

The JCSO has established three call/dispatch zones, a north zone, a south zone and an Olathe zone, to perform this public service. The Olathe Zone provides dispatch services to the Olathe Police department for calls within the City of Olathe. Each zone is staffed by two deputies, a Primary Zone dispatcher and a Secondary Zone dispatcher, on a 24x7 basis. Additionally, each shift has either 2 or 3 call takers depending on shift and day of the week. The estimated costs to support the Olathe Zone is shown in Table 4.1 below: (These calculations do not include a cost estimate for support personnel, i. e. , supervisory and command level, and do include an estimated fully burdened salary for the actual dispatch personnel performing this function. )

**Table 4.1 – Estimated Costs to Support Olathe Dispatch Zone**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Total</b>
Deputy Salaries	\$810,863	\$ 1,004,793	\$979,739	\$2,795,395
Reimbursement	\$514,300	\$514,300	0	\$1,028,600
Net cost	\$296,563	\$490,493	\$979,793	\$1,766,795

Source: Audit Services analysis

As previously noted, in 2010 and 2011, the City of Olathe reimbursed Johnson County \$514,300 each of those years for a total reimbursement of \$1,028,600. Johnson County is not being reimbursed for support provided in year 3 and beyond.

## OBJECTIVES, SCOPE AND METHODOLOGY

### Objective

Our audit objectives were to:

- 1) Determine the extent to which the Sheriff's Office is reimbursed for law enforcement services provided to others.
  - What is the level of cost recovery for Sheriff's Office support to others?
- 2) Determine if Sheriff's Office staffing levels are at optimum levels.
  - Does the Sheriff's Office have the right mix of sworn personnel versus non-sworn personnel?
  - Are sworn personnel occupying positions that could be performed by non-sworn personnel?
- 3) Evaluate Sheriff's Office controls and practices for managing and administering overtime.

### Background

The mission of the Johnson County Sheriff's Office is to protect life and property, deter criminal activity, enforce state laws, and maintain civil order while operating safe and secure detention facilities. The Sheriff is an elected official in Johnson County and duties include:

- "Charge and custody of jail." <sup>24</sup>
- "Keep and preserve the peace, and to quiet and suppress all affrays, riots and unlawful assemblies and insurrections.... . apprehending or securing any person for felony or breach of peace..." <sup>25</sup>
- Providing court security
- Managing county level law enforcement and investigations
- Managing the county's crime laboratory

This audit was included on the 2013 audit plan at the specific request of the Board of County Commissioners and given a priority status. An agreement was reached between the County Auditor and the Johnson County Sheriff regarding the audit objectives and overall conduct of the audit.

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<sup>24</sup> Kansas Statute 19-811

<sup>25</sup> Kansas Statute 19-813

## **Scope and Methodology**

Procedures used during this audit were initially focused on data between January 1, 2010 and December 31, 2012. During the course of audit fieldwork, new procedures were needed and we expanded the ending scope period through November 9, 2013.

To accomplish the audit objectives we:

- Interviewed:
  - ✓ the Sheriff and the JCSO CFO about agreements with third parties
  - ✓ JCSO Command, Supervisory, and Financial staff
  - ✓ County Manager
  - ✓ Legal Counsel
  - ✓ Director, Emergency Management & Communications
  - ✓ Director, Johnson County Med-Act
- Conducted research of best practices, industry standards, professional associations, Department of Justice, etc. Research source is cited in the report when used.
- Obtained and reviewed existing contracts agreements between JCSO and third parties
- Obtained and reviewed JCSO billings to third parties
- Obtained and reviewed all cost methodologies used by JCSO to arrive at contract amounts
- Conducted cost analyses and compared results to JCSO
- Conducted observations of:
  - ✓ procedures used in the time approval process
  - ✓ operations at the New Century Adult Detention Center and Central Booking Facility
- Documented and analyzed the procedures for signing up for and approving overtime
- Conducted sampling procedures of time data for both Detention facilities
- Conducted sampling procedures of time data for other select divisions
- Conducted surveys of jails and dispatchers in comparable and neighboring counties and cities
- Researched certain positions that are traditionally performed by non-sworn personnel
- Reviewed the MJ Martin Staffing Report (New Century Detention -2010)
- Conducting staffing analysis of both detention centers

### **Cost-Benefit Analysis for Conversions**

The methodology was designed on the premise that sworn positions converted to civilian status are reassigned to a relief roster and not eliminated. This is not one-for-one swap where for every civilian added, a deputy is eliminated and the difference in personnel costs represents the savings. Instead, the increase in personnel costs for hiring civilians -needed for converted positions- was measured against the overtime cost reduction that can be achieved by using the full net available work hours (NAWH) from reassigned deputies. These hours will be used to fill vacancies at the regular rate previously filled by deputies working at the overtime rate.

**Reducing overtime costs:**

Table App. 1 illustrates the overtime costs for deputies in three key divisions for 2012. It also shows the hours generated to reach that cost, as well as the average hourly overtime rate in each division.

**Table App. 1-Deputy Overtime-Select Division**

Division	OT Pay	OT Hours	OT Rate
Detention	\$2,031,871	54,427	\$37.33
Patrol	360,274	9,124	\$39.49
Civil/Court Security	347,429	8,138	\$42.69
2012 Totals-(Deputies only)	\$2,739,574	71,688	

Source: Audit Services Analysis and HR Resource Data

A reassigned deputy currently in Detention has on average 1,649.86 NAWH. Based on need, we applied the reduction of overtime hours as follows: 80% to Detention, 10% to Patrol, and 10% to Court Security. Given the hourly rates from above, we can estimate one reassigned deputy currently in Detention will reduce overtime costs by \$62,833 as shown in Table App. 2

**Table App. 2 - Apportioned NAWH**

1,649.86 NAWH applied to...	Apportioned Hours	OT Hourly Rate	Apportioned Costs
Detention @ 80%	1,319.89	\$37.33	\$49,274.12
Patrol @ 10%	164.99	\$39.49	\$6,515.06
Civil/Court Security @ 10%	164.99	\$42.69	\$7,044.05
Totals	1,649.86		\$62,833.22

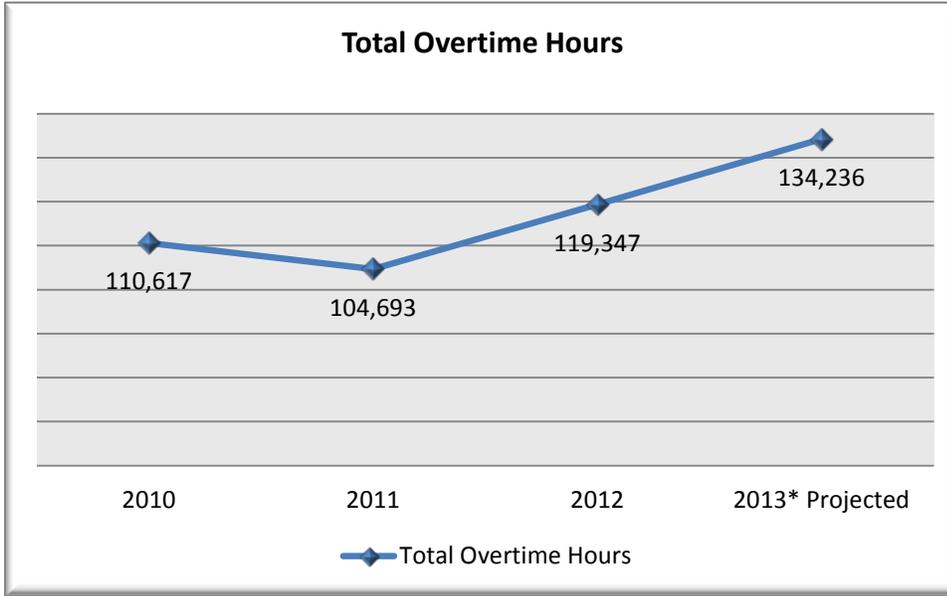
Source: Audit Services Analysis

**General Assumptions:**

The method chosen to project reduced overtime hours and costs assumes that without any action, similar overtime hours will be generated in the three selected divisions at an overtime hourly rate similar to those in Table App. 2. This allows us to use the term “would be” future overtime hours. The goal of these recommendations is to be proactive in taking steps to prevent many of these “would be” future overtime hours from ever happening.

Several factors and assumptions were used in projecting how overtime costs might be reduced from a recommendation that calls for a sworn position to be converted to civilian status. Some important assumptions can be easily made given recent historical data. Future years will generate enough overtime hours so that any recommendations will generate a pool of relief deputies that can be used to absorb "would-be" OT hours. (See Chart App. 1) We also know that deputies have been consuming more than 80 percent of all overtime hours. We used OT data provided by HR for 2010-2012 and additionally projected 2013 based on HR data as of 11/9/13

**Chart App. 1 – Overtime Hours 2010-13: Department-wide**



**Other Assumptions:**

- The relief roster will be managed efficiently and reassigned deputies will be able to absorb “would be” future overtime hours by their calculated NAWH at their regular rate of pay. The NAWH was calculated for deputies in the following division as:
  - ✓ Detention – 1,649.86
  - ✓ Court Security – 1,788.92
  - ✓ Communications – 1,847.42
- Composite salaries for deputies were calculated using 2012 salary data provided by HR
- Starting salaries for Civilian Specialists were calculated using 2012 salary data provided by HR<sup>26</sup>
- A fringe benefit factor of .3823 was applied to all salaries to calculate full compensation.
- The salary for a security guard / security screener was pulled from the Bureau of Labor Statistics. We used our judgment in selecting the upper 3rd quartile from the median study. This position does not currently exist.
- Starting salaries for dispatcher/call takers were calculated using EMC<sup>27</sup> 2012 salary data provided by HR
- An NAWH of 1,965.09 was assigned to civilian dispatchers using the leave taken data provided by HR for Civilian Specialists
- The increase in total dispatchers from 32 to 36 allows 4 civilian dispatchers to consume overtime generated in the Communications Division over the duration of this conversion
- The gradual three-year for conversions does consider raises based on historical data

<sup>26</sup> One-time training costs for civilians were not included in the analysis.

<sup>27</sup> Emergency Management & Communications- dispatches medical and fire emergencies

## What is the NAWH and Shift Relief Factor?

- Net Annual Work Hours (NAWH): This shows how many annual hours a particular position in a particular unit or division is available to staff an essential post or position. It is calculated as:
  - ✓  $(2,080 - \text{average leave taken}) = \text{NAWH}$
- Shift relief factor: This shows the level of coverage needed for an essential post using FTE's as a unit of measurement. It is calculated as:
  - ✓  $[(2,080 / \text{NAWH}) \times 7] / 5 = \text{FTE coverage needed for an eight hour shift on a seven day post. Multiplying this result by three will give the FTE coverage needed for 24-hour continuous coverage}$ 
    - For the purpose of this report, “essential post” is defined as a post that must be filled a set amount of hours per week; if vacated due to absence it must be covered by another deputy
    - There are other variations of this formula for posts that are not 24X7 that were used in this analysis

The NAWH was based on the Oracle “leave taken” data provided by HR. This information includes the hours taken by each employee for things such as vacation used, sick leave, floating holidays used, bereavement, FMLA, and injury leave. This data was verified and used as part of the NAWH computation.

Additional information provided by JCSO showed other types of leave that should be factored into the NAWH for deputies in Detention. Military deployments, training, hospital duty, turnover vacancies, and loaner deputies were some of types of leave provided to us that the Oracle system does not capture. JCSO reported 250 hours of a deputy's time should be added to the leave type provided by HR. This number was added to the computation; however the 250 hours was not validated due to lack of a reliable report. We accepted this number because we concur the leave types reported do exist and should be factored and the number of hours seems reasonable.

## **Communications Conversion**

The financial projections revealing the impact of the recommendation to convert all sworn call-taker/dispatch positions differs from other conversion recommendations due to the incremental, time-phased approach in implementation. For illustration purpose, the financial impact assumes:

- A three year time period to convert sworn call-taker/dispatch positions to civilian.
- Using the current staffing model used by JCSO management, our FTE analysis showed the dispatch center may have to employ 36 total dispatcher/call handlers. A cautionary note – the current staffing model used by JCSO management does not consider call volume and workload. We do not recommend using this model because it is possible a staffing model that considers call volume and workload will show less than 36 total dispatcher/call takers required. However, for the sake of illustration, this analysis assumes hiring 36 civilian personnel over a three year period, 12 each year.

- Reassigning 32 sworn deputies occupying the call-taker/dispatch positions to a relief pool. For the sake of illustration, this analysis assumes 11 will be reassigned in years 1 and 2 and 10 will be reassigned in year 3.
- Sworn supervisory personnel will remain in place to provide operational, day-to-day guidance to dispatch staff.
- The NAWH for Communications is 1,847 – after all leave taken and including training, a Communications deputy is available to work a post for 1,847 hours annually. Each reassigned deputy can work the equivalent of 1,847 hours of work at a regular hourly rate of pay that was previously performed on overtime.

Considering the above assumptions, the financial impact is: (The financial impact does not include associated training costs.)

**Table App 3 – Conversion Cumulative Results - Communications**

Description	Year 1	Year 2	Year 3	Totals
Overtime Cost Reduction-Other Bureaus	-\$773,927	-\$1,547,853	-\$2,251,423	-\$4,573,203
Overtime Cost Reduction-Communications	-\$129,068	-\$228,201	-\$256,313	-\$613,582
Starting Salary Cost Increase-Civilian Dispatchers	\$550,579	\$550,579	\$550,579	\$1,651,738
Continued Salary Costs-Civilian Dispatchers	\$0	\$581,711	\$1,192,508	\$1,774,219
Net Cost Reduction	-\$352,415	-\$643,763	-\$764,648	-\$1,760,827

Source: Audit Services Analysis

**Computer Data**

We used data from the County’s Oracle financial and human resources system. The Oracle system data has been validated by others before being provided to Audit Services. We did not rely on any other systems other than to make selections for testing purposes.

### **Statistical Sampling**

We used statistical sampling of select items for review. Two-week pay periods were selected from four different quarters. Deputies were randomly selected. One full review of a deputy would =  $8n$ , where  $n$  is equal to one week of data. Where statistical sampling was used, we designed our samples to provide 95 percent assurance with a 4 percent margin of error. Both sample sizes and items to be reviewed were generated by commercial statistical software.

The JCSO's *equal distribution of OT and supervisory approval* were not looked at in the sample. Those policy requirements were reviewed through interviews and observation.

### **Field Work**

Field work was completed on 12/12/13.

### **Information Limitation**

Our review of Oracle time & attendance and staffing schedules was limited to schedules within Patrol, Detention, Communications, Court Security, and Civil. Limitation can be attributed to a lack of adequate scheduling information in other divisions.

**JCSO Cost Recovery Summary<sup>28</sup>**

<b>Reimbursable Service</b>	<b>Percentage of Cost Recovery</b>	<b>Specific Cost Item</b>	<b>Audit Concern</b>
<b>Law Enforcement Services</b>	≈ 89%	Patrol Staffing [Cost Element 1]	4 hours overlapping coverage per day and holiday premium pay not factored
	< 100% Indeterminable	Administrative Costs (10% of Patrol Costs)  [Cost Element 2]	Formula considers the cost of a Lieutenant and Sergeant in administrative costs.
	< 100% Indeterminable	Vehicle  [Cost Element 3]	-Error on 2013 DeSoto contract in the category <i>Vehicle gasoline</i> , which understated fuel cost by approximately \$7K.  - Ancillary equipment not factored into cost of vehicle.
	< 100% Indeterminable	Overtime Allowance  [Cost Element 4]	-Overtime cost supporting special events applied against the OT allowance. Supporting Edgerton's Frontier Days (O/T) exhausted overtime allowance in agreement.  - Capping OT  - Not accounting and billing for OT generated in the normal scope of duties.

<sup>28</sup> Unless otherwise noted, cost recovery is defined as recouping direct cost only, i.e., labor, material, equipment, and does not consider office indirect cost and central office general and administrative overhead cost.

<b>Reimbursable Service</b>	<b>Percentage of Cost Recovery</b>	<b>Specific Cost Item</b>	<b>Audit Concern</b>
<b>School Resource Officer Agreements</b>	84%	DeSoto: Billed at \$311.59 per day	Not assessing a fully-burdened hourly rate equating to a daily rate of \$370.81. Not including all direct costs associated with providing service.
	53%	Shawnee Mission: Billed at \$185 per day	
	49%	Spring Hill: Billed at \$160 per day	Not assessing a fully-burdened hourly rate equating to a daily rate of \$301.59. Not including all direct costs associated with providing service.
<b>Special Events<sup>29</sup></b>	53%	DeSoto Events: Billed at \$25.00 per hour in 2012. Average OT rate is \$47.49	Not using the actual OT hourly rates from assigned deputies
	94%	Spring Hill Events: Billed at \$39.00 per hour in 2012. Average OT rate is \$41.88	
	77%	JC Football Cheerleader Club: Billed at \$39.00 per hour in 2012. Average OT rate is \$50.46	
<b>Prisoner Boarding Fees</b>	Cities: 26% of total costs (including transport). Does not include indirect costs or overhead	\$35 Daily Fee-Assessed local municipalities computed approximately 10 years ago. JCSO considers daily fee a “contribution” made by cities to offset cost as opposed to a % of cost recovery.	At inception, contributory fee was a much higher % of cost. Over time, as costs continue to rise, the fee will become insignificant.
	State: 52% of total costs (including transport). Does not include indirect costs or overhead	\$69.60 Daily Fee reimbursed by the State of Kansas. Amount is capped at an amount equal to KDOC costs to incarcerate based on Senate Bill (SB) No. 171.	JCSO cost to incarcerate inmates is almost twice the amount allowed by KDOC. SB No. 171 takes precedence over KSA 19-1930.

<sup>29</sup> Percentage of cost recovery noted in special events program did not consider fringe associated with OT