



2017 Dispatch Compensatory Time

2017 Review

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2/12/2018



CHAMBERS COUNTY AUDITOR

Tony Sims

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Nature of the Engagement:

The Auditor's Office completed an audit of accumulated compensatory time earned by the Sheriff's Office Dispatch employees. The Sheriff's Office requested that all hours earned be paid out at the end of the 2017 year. There were 10 non-exempt employees who were currently employed that had hours to be paid out. The total compensatory time paid out was \$23,819.34 on December 29, 2017.

Audit and Procedures:

The Treasurer's Office is responsible for keeping record of all timesheets and maintaining the correct compensatory (comp) time balance. The Auditor's Office pulled all currently employed Dispatch employee timesheets for the period November 20, 2016 to December 12, 2017. Spreadsheets were created for each employee, correctly calculating comp time earned and reducing the balance by comp time taken. These balances were then compared to the balances on the Employee Leave Report. The Employee Leave Report shows each employees earned and taken comp time with an ending balance.

Observations and Findings with Related Recommendations:

1. Of the 10 employees, 5 employees matched what the Treasurer's Office had for accrued comp time on the Employee Leave Report. However, 5 of the employees on the Leave Report had hours either taken or earned that did not match with the original timesheet. We met with the Treasurer's staff and the errors were due from either Hurricane Harvey timesheets or from submitting amended timesheets. The corrections from the original timesheet to the amended timesheet cleared up all discrepancies between the balances calculated by the Auditor's Office and Treasurer's Office.
 - a) Recommendation: Incode should be set up to show accurate paid time taken, paid time earned and physical hours worked. This will ensure that each employee's timesheet matches what is being recorded in Incode and presented to the employee on their pay stub.

2. As stated in the Chambers County Sheriff's Office Policies and Procedures, section 2.17 (r) Time Keeping, "Employees will be able to carry no more than 100 hours total of comp time. Any employee who accumulates more than 100 hours of comp time may be scheduled at the discretion of his/her supervisor to take the excess comp time or be paid overtime at the discretion of the Sheriff or his designee." Therefore, these employees should have been paid out overtime or given scheduled time off once they hit 100 hours



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but instead continued to earn comp time. While reviewing each employees comp time balance from the Employee Leave Report, we came across 8 employees who had accumulated over the comp time limit of 100 hours throughout the year. Prior to comp time being paid out on December 29, 2017, there were 3 employees who took comp time that reduced their balance to less than 100 hours. 5 of the employees were paid for over the maximum number allowed of 100 hours.

- a) Recommendation: The Chambers County Sheriff's Office Policies and Procedures should be enforced and any non-exempt employee who accumulates over the maximum allowed amount of 100 hours should start receiving overtime pay or be scheduled time off.
3. The County was closed until 10:00 AM on December 8, 2017, in the last pay period of our review, for a "Snow Day". However, some of the departments within the County began their working hours before 8:00 AM; i.e. Parks and Sherriff's Office. In this case, these employees were already at work when the notification was sent that County offices would be closed until 10:00 AM. Therefore, all the non-exempt employees should be compensated hour for hour for those hours worked prior to 10:00 AM, per the e-mail sent by the HR Department. Parks department employees were compensated comp time for this closure. Conversely, the Sheriff's Office Dispatch employees earned no comp time. This is inconsistent with the email sent out by the HR Department instructing how non-exempt employees would be compensated for the "Snow Day" hours.
 - a) Recommendation: Human Resources should stay consistent with directions sent out regarding special provisions for the "Snow Day". Each non-exempt employee should be treated equally and all those who were working before 10:00 AM should be compensated the same.
 4. In accordance with the Chambers County Sheriff's Office Policies and Procedures, section 2.17 (r), Time Keeping, "Dispatchers work a schedule that creates a "7-Day Work Week" which means that any time worked up 40 hours in any period is compensated at the regular rate for which the employee agreed to when hired. Any time worked over 40 hours in a period will be compensated at a rate of 1.5 times per hour rate of pay." This means that comp time should only be earned off physical hours worked versus physical hours worked plus any paid time off and/or only using paid time off. Some employees were earning comp time, off of using their comp time. They are only required to submit 40 hours to reach their required amount of weekly hours, then that is all they should submit. I.e. an employee submitted 42 hours of comp time for the week. They should have only submitted enough to get them to the total of 40 hours. The reason this occurred was because the employee's schedule required them to work 42 hours for that week. It creates a wash of comp time in the long run, but it leaves room for potentially calculating comp time earned incorrectly.



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- a) Recommendation: Requiring employees to only use the amount of paid time off to reach a total of 40 hours for the week.

Conclusion

- All errors due to Hurricane Harvey and amended timesheets were corrected by The Treasurer's Office before this audit. Incode should be consistent with each employee's timesheet.
- To remain in compliance with the Chambers County Sheriff's Office Policies and Procedures, when an employee accumulates 100 hours of comp time the employee needs to be scheduled to take comp time or be paid out.
- Each dispatcher that was working before 10:00 AM on December 8, 2017, should earn 2 hours of comp time unless there is a policy stating otherwise, but none were found. These employees should be treated the same as all other non-exempt employees.
- Non-exempt employees should only submit the amount of paid time off to reach a total of 40 hours per "7-Day Work Week".



February 14, 2018

To: County Auditor

From: County Treasurer, Nicole Whittington

Response to “2017 Dispatch Compensatory Time – Payroll Internal Audit”

Observations and Findings:

1. Findings:

The implementation of the final stages of the Employee Self Service portal, which will allow time entry (hours worked and/or leave time taken) online by me, my staff and/or our departments should resolve this issue.

However, at any given time; myself or my staff member can confirm all leave time balances, based on timesheets and entry into Incode.

2. Findings:

Although “The Chambers County Sheriff’s Office Policies and Procedures” states the noted policy; I do not have the authority to schedule time off for their employees, or do I have the authority to pay overtime from the Sheriff’s Office budget.

I will discuss the enforcement of the policy with Sheriff Hawthorne.

3. Findings:

When this issue was discussed with Chief Deputy Phillips; I was informed the Dispatchers worked their regular scheduled work hours, and no additional compensation would be granted.

We should have enforced the “Snow Day” policy.

I will discuss consistency with Sheriff Hawthorne; and all eligible employees/Dispatchers will be compensated (via comp time) accordingly.

4. Findings:

I agree with your recommendation.

I will inform Sheriff Hawthorne of this requirement.

Overall Conclusion:

I agree with your conclusion. And, I will discuss all noted issues with Sheriff Hawthorne.

Thank you,
Nikki