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M E M O R A N D U M

DATE: August 9, 2000

TO: Metropolitan King County Councilmembers

FROM: Don Eklund, County Auditor

SUBJECT: Management Audit of Sheriff's Office Overtime

Attached for your review is the management audit of Sheriff's Office Overtime. The audit objectives were to determine the reasons that budget overspending occurred during 1998 and to evaluate the county's policies and agency practices that may have contributed to the overexpenditure. The audit focused on analyzing patrol officer data regarding the use of overtime and compensatory time (comp time) hours earned, but did not include any review or analysis of the actual tasks performed.

The general audit conclusions are that overtime in the Sheriff's Office increased significantly despite notable decreases in workload indicators, and management had not analyzed overtime and comp time usage to determine what specifically caused the increases. Additionally, the lack of an adequate system for recording and analyzing overtime use prevented the Sheriff's Office from reducing its overtime expenditures because management did not have knowledge of where, when, and under what circumstances overtime was incurred. This deficiency was exacerbated by the lack of data and comprehensive policies, procedures, and guidelines for managing overtime. Our recommendations focus on the need to collect appropriate data that can be analyzed to determine the causes of overtime, monitor overtime to identify areas where it can be reduced or eliminated, implement procedures to assist in scheduling officers, and develop policies and procedures governing the authorization and use of overtime.

The Sheriff's response to the audit is included as Appendix 7. Although the Sheriff's response indicates concurrence with many of the recommendations, it includes numerous caveats that do not meet the intent of what audit staff hoped to achieve through implementation of those recommendations. Additionally, the Sheriff challenges audit staff to provide specific examples of issues raised in the audit. The audit did not cite specific examples because detailed information was not available to address many of the issues that the Sheriff asks us to prove. Rather, the audit identified weaknesses in management controls regarding the use of overtime, as we are required to do in accordance with the Government Auditing Standards that we use as a basis for conducting our audits. These standards require us to report weaknesses in management controls that create a *potential* risk for waste, loss, and misuse of resources, regardless of whether there is evidence that any waste, loss, or misuse has actually occurred. Thus, although we have not provided specific examples of abuse of overtime, this audit report meets the auditing standards by providing sufficient evidence of risk.

Audit staff also have concerns that the Sheriff's Office believes that many of the recommendations cannot be implemented without additional resources, including money and FTEs. While we acknowledge that some recommendations may require additional funding, we believe that those recommendations are limited (e.g., implementation of a Scantron system). Additionally, we do not believe that any of the recommendations require additional FTEs to implement. The Sheriff did not provide a timetable for implementing any of the recommendations as required by the King County Code.

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MANAGEMENT AUDIT

SHERIFF'S OFFICE OVERTIME

Presented to
the Metropolitan King County Council
by the
County Auditor's Office

Don Eklund, King County Auditor
Harriet Richardson, Principal Management Auditor, CPA, CIA
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Report No. 2000-02

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Abbreviations

BSM	Binomial Staffing Model
CJ	Criminal Justice
COLA	Cost of Living Allowance
CT	Compensatory (Comp) Time
CX	Current Expense
DOC	Department of Corrections
FTA	Failure to Appear
FTE	Full-Time Equivalent
MPP	Managing Patrol Performance
OT	Overtime
PAO	Prosecuting Attorney's Office

REPORT SUMMARY

Introduction

The management audit of Sheriff's Office overtime was requested by the Metropolitan King County Council and was included in the 1999 Auditor's Office work program. The audit was prompted by council concerns regarding increasing overtime use in the Sheriff's Office, and the Sheriff's requests for an audit of budget policies and a supplemental budget appropriation to pay excess overtime expenses incurred in 1998.

Audit Objectives and Scope

The audit objectives were to determine why budget overspending occurred during 1998 and to evaluate policies and procedures that may have contributed to the overexpenditure. The audit focused on analyzing patrol officer overtime and compensatory time (comp time) data, but did not include any review or analysis of the actual tasks performed.

General Conclusions

The general conclusions of this audit are that overtime in the Sheriff's Office increased significantly despite notable decreases in workload indicators, and management had not analyzed overtime and comp time usage to determine what specifically caused the increases. Additionally, the lack of an adequate system for recording and analyzing overtime use prevented the Sheriff's Office from reducing its overtime expenditures because management did not have full knowledge of where, when, and why overtime was incurred. This deficiency was exacerbated by the lack of data and comprehensive policies, procedures, and guidelines for managing overtime. Our recommendations focus on the need to collect appropriate data that can be analyzed to determine the causes of overtime, monitor overtime to identify areas where it can be reduced or eliminated, implement procedures to assist in scheduling officers, and develop policies and procedures governing the authorization and use of overtime.

FINDINGS AND RECOMMENDATIONS

Finding 2-1 (Page 8)

Patrol officer overtime and comp time hours increased 36% from 1994 to 1998 despite workload indicator decreases that ranged from 15% to 22%.

Analysis of payroll data for patrol officers showed that from 1994 to 1998, regular hours worked decreased 3%, from 586,453 to 569,274, while overtime and comp time hours earned increased 36%, from 50,445 to 68,449, for an overall 0.13% increase in total hours worked. The increase in overtime and total hours worked had the effect of maintaining a constant level of staffing despite decreases of 15% in population served, 20% in dispatched calls for service, and 22% in crimes.

Finding 2-2 (Page 17)

Sheriff's Office management provided several reasons for the significant growth in overtime and comp time, but had not analyzed available data to determine that none of the reasons given were substantiated.

Sheriff's Office staff offered several reasons for the significant growth in overtime and comp time use, including:

- the inability to manage court overtime,
- increased use of vacation time due to higher accrual rates,
- increased use of sick leave due to passage of the Family and Medical Leave Act, and
- immediately staffing new contract cities at higher levels than when they were unincorporated areas.

After analysis, audit staff concluded that none of these reasons was substantiated. We concluded that the primary reason that Sheriff's Office staff have been unable to determine the specific reasons why overtime and comp time use have significantly

increased is that the Sheriff's Office did not collect and analyze the appropriate data to enable them to do so.

The audit recommended that the Sheriff's Office develop procedures to monitor and manage overtime and comp time, including methods for collecting and analyzing detailed data related to workload and hours worked.

Finding 2-3 (Page 26)

Insufficient data and management controls prevented the Sheriff's Office from effectively managing the use of overtime and comp time.

Consistent overtime budget deficits indicate that overtime is approved without regard to budget limitations, thus indicating inadequate accountability for managing overtime expenditures. The lack of comprehensive policies, procedures, or guidelines means that overtime and comp time approval is at the discretion of each manager without regard to specific criteria that would provide effective management of overtime and comp time on a department-wide basis. Although the Sheriff's Office analyzed overtime data that they collected, the focus was on expenditures rather than the underlying causes of those expenditures.

The audit also found that a limited number of patrol officers earned a relatively high percentage of the overtime. Specifically, 9% of the patrol officers worked 35% of the overtime hours, 20% earned 57% of the overtime expenditures, and one officer more than doubled his earnings through overtime, while 30% of the officers earned less than one hour of overtime per week. This indicates that some officers may be exploiting the availability of overtime or may view it as an entitlement. More importantly, patrol officer efficiency and safety may be reduced due to the physical and/or mental exhaustion that is likely to occur from working excessive overtime on an ongoing basis.

The audit recommended that the Sheriff's Office establish comprehensive department-wide policies and procedures that include criteria for approving overtime and comp time, limit the overtime and/or comp time hours that an individual employee can earn in a year and/or provide for assigning overtime on a more equitable basis, and require periodic verification of work performed on overtime and comp time to prevent potential abuse.

Finding 2-4 (Page 34)

Growth in overtime to backfill for absences and vacancies increased backfill overtime expenditures and hours by 41% and 31%, respectively, from 1996 through 1998.

Operational overtime expenditures increased over $2.4 million, or 142%, from 1994 to 1998; and operational overtime increased by over 40,000 hours, or 57% from 1995 through 1998. A primary reason for this growth was the increased use of backfill overtime (i.e., overtime worked when one employee fills in for another who is absent or for a vacant position), *which had a 41% increase in expenditures and a 31% increase in hours worked from 1996 through 1998 despite a corresponding decrease of 29% in the average number of absence hours per employee, and a 133% decrease in the average monthly vacancy rate during that same period of time.*

Audit staff found, however, that management of overtime can be improved by using the Managing Patrol Performance (MPP) computer model to assist in developing officer work schedules. Precinct 4 successfully used MPP in 1999, and achieved a 54% reduction in its overtime hours from 1998 to 1999 as a result.

The audit recommended that the Sheriff expand the overtime reports to provide details regarding why backfill overtime is used,

establish criteria for when backfill overtime may or may not be used, regularly analyze backfill overtime data and use the analysis as a basis for refining the criteria for when backfill overtime may or may not be used, and require all precincts to use MPP as a management tool for scheduling patrol officers.

Finding 2-5 (Page 42)

The Sheriff's Office computed a relief factor for police officer positions but did not use the factor as a scheduling tool.

Although Sheriff's Office staff have calculated a staffing relief factor (i.e., a number that determines how many full-time equivalents (FTEs) are required to fill a single shift, 8 hours a day, 7 days a week, considering the average number of position vacancies and time an employee is absent due to vacation, sick leave, training, etc.) since the mid-1980s, they do not use the factor to assist them in scheduling officers to specific shifts. The audit describes how to use the relief factor in combination with the scheduling factor (i.e., the number of FTEs required to fill a single shift, 8 hours a day, 7 days a week, assuming no absences or vacancies) to determine the number of officers that should be assigned on a regular basis and how many should be floaters, based on the budgeted number of FTEs.

The audit recommended that the Sheriff's Office use the relief factor as a basis for scheduling patrol officers, and establish a relief pool to be used as the primary means of backfilling for absences and vacancies.

Finding 2-6 (Page 50)

Procedural changes reduced court overtime costs by 25%, from 1994 to 1998. However, the lack of a systematic method to notify officers of changes in court dates results in officers receiving overtime payments for unnecessary court appearances.

Implementation of a "key system" to schedule officers for district court appearances resulted in a 25% decrease in court overtime expenditures, from $553,118 in 1994 to $413,947 in 1998. However, court overtime expenditures could potentially be further reduced by reducing the number of times an officer appears in court unnecessarily due to a defendant's failure to appear or a defense attorney requesting a continuance on the day of a scheduled trial, by placing an officer on standby the morning of the scheduled court date, or by implementing a notification system to inform officers of last minute changes in court dates.

The audit recommended that the Sheriff's Office work with the District Court to consistently provide the work, vacation, and training schedules of each officer and to expand the use of standby to all of the court divisions; work with the Prosecuting Attorney's Office to develop and implement an effective system for notifying officers of changes in court dates; and implement a system to track the number of court appearances when an officer did not testify, and the reason therefor, to determine where improvements can be made in managing court overtime.

Finding 2-7 (Page 56)

Growth in the use of comp time increases costs to the Sheriff's Office through reduced police services, higher costs, and/or additional use of backfill overtime when the comp time is taken later. Also, the Sheriff's Office faces the potential of unanticipated payouts for employees who cash out their unused comp time.

When an officer earns one hour of comp time, police services are immediately increased by that hour of work and later decreased by one and a half hours, for a net loss in police services of one-half hour. Allowing officers to earn comp time in lieu of overtime is likely to be one reason that the use of both overtime and comp time increased because the Sheriff's Office backfills many of the

hours taken off as comp time through the use of additional overtime or comp time earned. The cost of comp time is also increased when officers earn more money when they take the time off than when they earned the comp time, either as a result of cost of living allowance adjustments or step increases.

The audit recommended that the Sheriff's Office implement policy and budget decisions that address the increasing accumulation of comp time.

Finding 2-8 (Page 59)

There was no correlation between prior years' historical overtime expenditures and requested budget amounts or between adopted budget amounts and actual expenditures.

Audit staff found that historical overtime expenditures were not used as a basis for estimating future overtime budgets, and adopted overtime budgets were not used as a constraint for overtime expenditures. Overtime budget requests were an average of 23% less than they should have been from the 1994 through 1999 budget processes based on the prior years' expenditures. Although a 1995 budget proviso required the Sheriff's Office to implement a system to improve its tracking and management of overtime hours and costs and to use the data collected as a basis for developing its overtime budget, audit staff found no evidence that this had been done.

The audit recommended that the Sheriff's Office use the combination of historical overtime expenditures and analysis of overtime used to estimate the budget for future overtime needs.

AUDITOR'S MANDATE

Sheriff's Office overtime was reviewed by the County Auditor's Office pursuant to Section 250 of the King County Home Rule Charter and Chapter 2.20 of the King County Code. The audit was performed in accordance with generally accepted government auditing standards, with the exception of an external quality control review.

1 INTRODUCTION

Introduction

The management audit of Sheriff's Office overtime was requested by the Metropolitan King County Council and was included in the 1999 Auditor's Office work program. The audit was prompted by council concerns regarding increasing overtime use in the Sheriff's Office, the Sheriff's requests for an audit of budget policies and for a supplemental appropriation to pay excess overtime expenses incurred during 1998, and the Sheriff's concerns regarding the ability to adequately address overtime needs through the current budget process.

The Sheriff's request for a budget policies audit proposed that the audit establish a realistic financial benchmark from which to build accountability goals and develop a service model for the future. The Sheriff also requested that the audit include a review of policy issues related to current benefits programs, overtime practices, contracting, and marketing administration and information systems development and that these issues be compared to peer organizations. Additionally, the Sheriff requested that the audit examine other operational issues such as the maintenance and staffing of the Air Support Unit and the Marine Unit.

Audit staff determined that developing a financial benchmark and service model, as well as reviewing marketing administration and information systems development issues, were management or management consulting functions rather than audit functions. Additionally, after conducting preliminary field work with regard to the remaining issues, audit staff concluded that overtime represented the most significant portion of budget overexpenditures in 1998. Based on that, we developed the

audit scope to focus on overtime and compensatory time (comp time), which is earned as an alternative to overtime, because they provided the greatest potential for improvements. Focusing the audit on these areas enabled us to indirectly review some of the other issues that the Sheriff identified (e.g., benefits) because our review of overtime and comp time required analysis of payroll data in general.

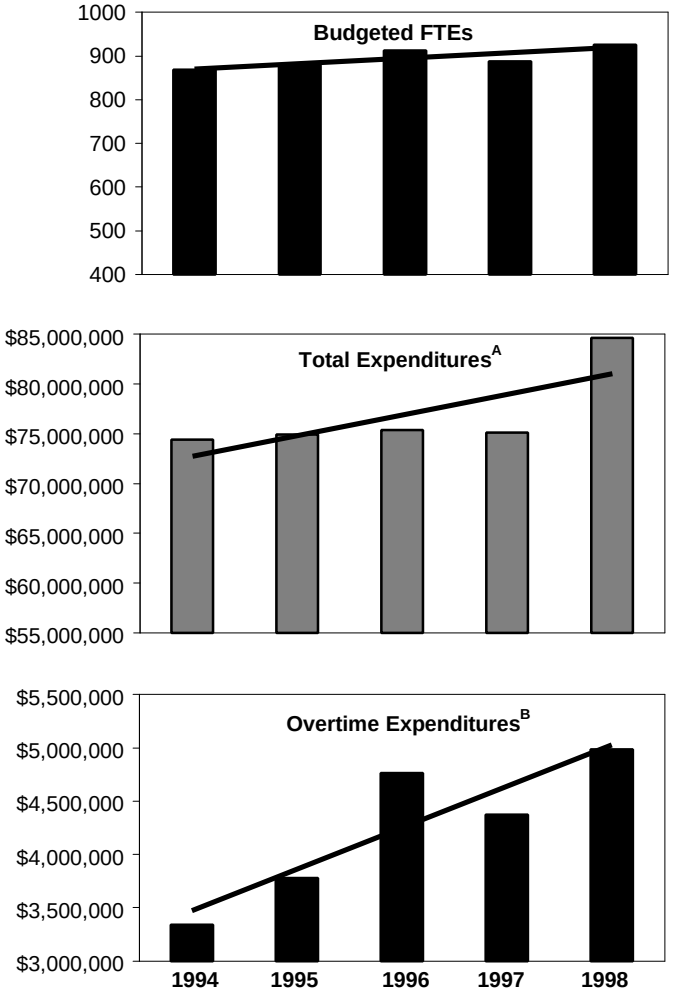
Background

Concerns regarding the level of overtime use arose when a supplemental appropriation of $740,500 was needed to cover variances in the Sheriff's Office current expense budget during 1998 and the Sheriff indicated that the overtime budget would be insufficient to fully cover overtime expenses during 1999. Although the request represented less than 1% of the Sheriff's total budget, the Sheriff has ongoing concerns that continuing to underfund overtime will hamper his ability to provide law enforcement services in the most effective and efficient manner.

Exhibit A summarizes on a department-wide basis, including contract cities, the budgeted and full-time equivalent (FTE) employees, total expenditures, and overtime expenditures for 1994 through 1998 in the King County Sheriff's Office.

EXHIBIT A

SUMMARY OF BUDGETED FTEs, TOTAL EXPENDITURES, AND OVERTIME EXPENDITURES, 1994 THROUGH 1998



	1994	1995	1996	1997	1998	Cumulative Percentage Change
Budgeted FTEs	869.25	878.50	912.00	887.00	926.00	
% Increase/Decrease		1.06%	3.81%	(2.74%)	4.40%	6.53%
Sworn	620.50	629.00	611.00	588.00	614.00	
% Increase/Decrease		1.37%	(2.86%)	(3.76%)	4.42%	(1.05%)
Nonsworn	248.75	249.50	301.00	299.00	312.00	
% Increase/Decrease		0.30%	20.64%	(0.66%)	4.35%	25.43%
Total Expenditures[A]	$74,391,904	$74,889,767	$75,395,769	$75,119,369	$84,644,002	
% Increase/Decrease		0.67%	0.68%	(0.37%)	12.68%	13.78%
Overtime Expenditures[B]	$3,340,875	$3,779,703	$4,762,466	$4,374,231	$4,985,405	
% Increase/Decrease		13.14%	26.00%	(8.15%)	13.97%	49.22%
% of Total Expenditures	4.49%	5.05%	6.32%	5.82%	5.89%	

[A]Includes encumbered amounts, grant funds, and information systems/technology funds
[B]Does not include the value of comp time earned

SOURCES: FTEs - 13th Month ARMS Reports, 1994 and 1995; Adopted Manpower Allocation, 1996-1998
Total Expenditures - 13th Month ARMS Reports
Overtime Expenditures - Payroll Download

Exhibit A shows that although the Sheriff's Office had a 6.53% increase in the number of FTEs and a 13.78% increase in its total expenditures from 1994 to 1998, overtime expenditures increased 49.22% during that same period of time. Additionally, overtime increased from 4.49% of total expenditures in 1994 to 5.89% in 1998.

The overtime expenditures shown in Exhibit A do not include the value of comp time earned because the exact value could not be determined. However, audit staff estimated the value of comp time earned by multiplying the average hourly rate for all employees by the total comp time hours earned each year in the Sheriff's Office. Adding the estimated value of comp time earned to the overtime expenditures increased the cumulative percentage change in total overtime expenditures to 51.45%, from $3,683,201 in 1994 to $5,578,389 in 1998.

Audit Objectives

The audit objectives were to determine the reasons that budget overspending occurred during 1998 and to evaluate the county's policies and agency practices that may have contributed to the overexpenditure.

Audit Scope and Methodology

The audit focused on data regarding the use of overtime and comp time hours earned but did not include any review or analysis of the actual tasks performed by the Sheriff's Office. Audit staff reviewed payroll records for all Sheriff's Office staff for the years 1994 through 1998, including regular hours worked,[1] overtime and comp time hours earned, and absence hours. We also reviewed and analyzed staffing, workload, and budget data for those same years; interviewed staff within the Sheriff's Office; and reviewed the compensation provisions within the applicable

[1] Regular hours worked includes actual hours worked (i.e., excluding absences), before overtime and/or comp time.

labor agreements.[2] Finally, we focused our efforts toward identifying anomalies or trends in the data reviewed to determine where potential improvements could reduce the use of overtime and compensatory time within the Sheriff's Office.

To ensure more realistic comparisons of budget and expenditure data, we adjusted the data for 1994-1997 to express dollar amounts in 1998 dollars by assuming an annual inflation factor of 3%, and specifically identify in this report those instances where such an adjustment has not been made. Also, where varying assumptions could result in different outcomes for a calculation, we used the assumptions that provided the most conservative outcome (i.e., those that favored the Sheriff's Office).

Data From the King County Payroll System Was Used for Most of the Overtime Analysis

Although we used the overtime summary reports prepared by Sheriff's Office staff for some of our analysis, we used data from the county's payroll system as the basis for most of our analysis because it provided the ability to analyze overtime usage and cost data in more detail than the summary reports allowed. Throughout this report, we note those instances where we used the Sheriff's summary reports rather than the payroll data.

General Conclusion

The general conclusions of this audit are that overtime in the Sheriff's Office increased significantly despite notable decreases in workload indicators, and management had not analyzed overtime and comp time usage to determine what specifically caused the increases. Additionally, the lack of an adequate system for recording and analyzing overtime use prevented the Sheriff's Office from reducing its overtime expenditures because management did not have full knowledge of where, when, and

[2] We also conducted a survey of other large counties throughout the United States regarding their budgets, workload, staffing, and regular and overtime hours. We are in the process of compiling and analyzing the results of that survey; however, due to time constraints for release of this audit, the results of the survey will be discussed in a management letter to be published at a later date.

under what circumstances overtime was incurred. This deficiency was exacerbated by the lack of data and comprehensive policies, procedures, and guidelines for managing overtime. Our recommendations focus on the need to collect appropriate data that can be analyzed to determine the causes of overtime, monitor overtime to identify areas where it can be reduced or eliminated, and develop policies and procedures governing the authorization and use of overtime.

2 PATROL OFFICER OVERTIME

Background

Data From the King County Payroll System Was Used to Analyze Overtime and Comp Time Earned

Audit staff obtained Sheriff's Office data from the King County payroll system for 1994 through 1998. We sorted the data in various ways to enable us to identify trends and/or anomalies that may have impacted the use of overtime and comp time within the Sheriff's Office. This chapter discusses the results of our analysis of that data.

National Institute of Justice Study Reports That Some Police Overtime Is Inevitable but It Can Be Controlled

A recent study sponsored by the National Institute of Justice[3] found that, "Overtime 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, because of inevitable shift extensions, court appearances, unpredictable events, and contract requirements." However, the study also concluded that, "Concerns about overtime usage should be addressed . . . with improved management techniques" and emphasized that, "The key is managing."

Analysis Focuses on Patrol Officer Data

Although we performed a broad analysis of the payroll data for all personnel, we focused our detailed analysis on patrol officer (excluding sergeants on patrol duty) data for two reasons. First, the Sheriff's Office tracks workload indicators related to patrol officers that were useful in helping us determine potential causes for the increased use of overtime and comp time. Second, overtime and comp time for patrol officers represented 43.5% of

[3] David H. Bayley and Robert E. Worden, "Police Overtime: An Examination of Key Issues," U.S. Department of Justice, Washington, D.C., May 1998.

the total overtime and comp time hours earned and 42.4% of the overtime dollars earned by Sheriff's Office staff in 1998. Since all sworn personnel who are eligible to earn overtime and comp time are covered under the same labor agreement, many of the issues related to the patrol officers' use of overtime and comp time are likely to be similar to the issues for all sworn personnel, which represented 78.4% of all overtime and comp time hours earned and 84.3% of the overtime dollars earned by Sheriff's Office staff in 1998. Thus, we believe that focusing on the patrol officer data identifies many of the issues related to the use of overtime and comp time in the Sheriff's Office. It should be noted, however, that patrol officer overtime and comp time may have been earned while performing non-patrol functions (e.g., court security), although we were unable to determine the amount of time spent performing such functions.

FINDING 2-1

PATROL OFFICER OVERTIME AND COMP TIME HOURS INCREASED 36% FROM 1994 TO 1998 DESPITE WORKLOAD INDICATOR DECREASES THAT RANGED FROM 15% TO 22%.

Workload Indicators Include Dispatched Calls for Service, Crime Rates, and Population Served

The King County Sheriff's Office tracks several statistics that are useful for measuring the workload and level of service provided by patrol officers. These workload indicators include dispatched calls for service,[4] Part I and Part II crimes,[5] and population served.[6]

[4] Dispatched calls for service is the total number of calls that officers are dispatched to during a year. Dispatched calls for service does not included officer-initiated workload, such as traffic stops. Each call is counted only once regardless of the number of officers or patrol cars that respond to the call.

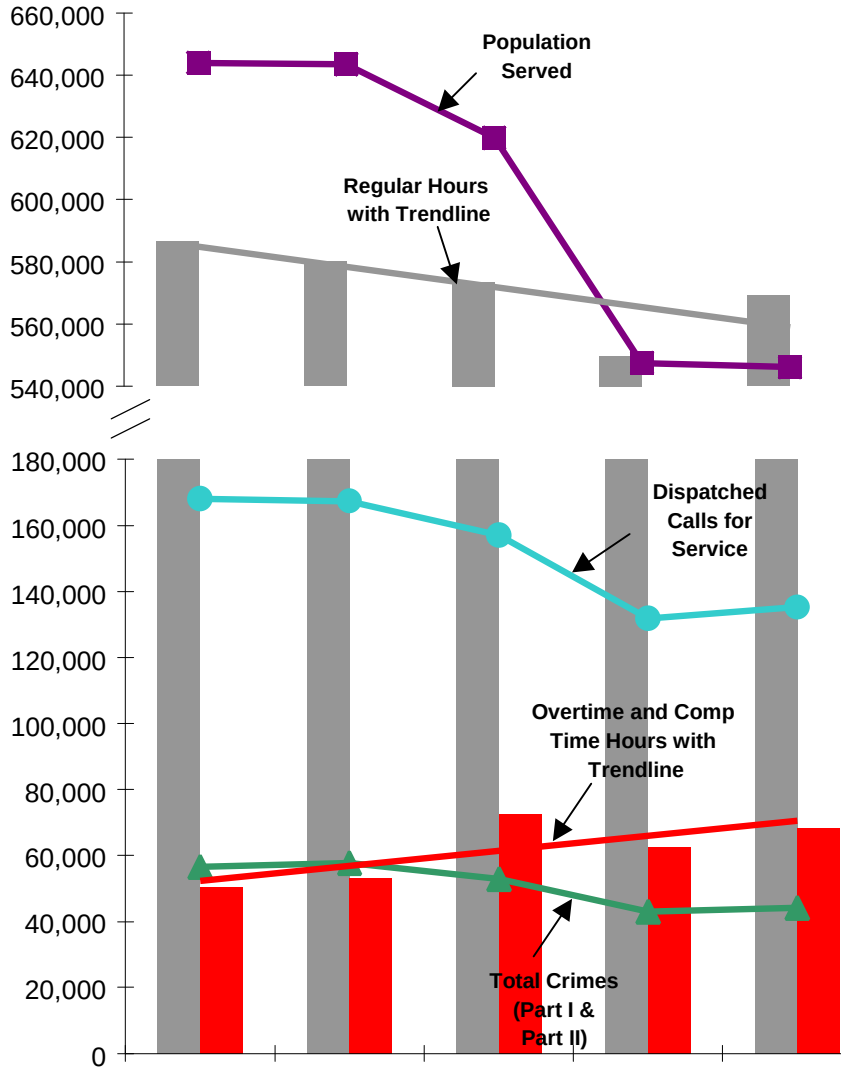
[5] Part I and Part II crimes are defined by the Federal Bureau of Investigation. Part I crimes are serious crimes against property and people, such as murder, rape, aggravated assault, robbery, burglary, larceny, motor vehicle theft, and arson. Part II crimes are lesser crimes, such as drug crimes, simple assault, fraud, weapons violations, prostitution, gambling, and driving under the influence.

[6] Population served is the number of citizens served by the King County Sheriff's Office, whether in unincorporated King County or a contract city. Population served does not include the populations of cities served by their own police departments (e.g., Seattle and Bellevue).

Audit staff compared the workload indicators to the actual hours worked by patrol officers during 1994 through 1998. The actual hours worked includes regular hours, overtime hours, and comp time hours. Exhibit B shows the results of these comparisons. The hours worked and workload indicators include data for both the unincorporated areas of King County and those incorporated areas that are provided police services through contracts with the King County Sheriff's Office.

EXHIBIT B

COMPARISON OF PATROL OFFICER ACTUAL HOURS WORKED AND WORKLOAD INDICATORS, 1994 THROUGH 1998



	1994	1995	1996	1997	1998	Cumulative Percentage Change
Actual Hours Worked:						
Regular	586,453	580,172	573,545	549,719	569,274	(2.93%)
Overtime (OT)	42,316	44,957	62,359	52,090	57,195	35.16%
Comp Time (CT)	8,129	8,285	10,091	10,469	11,254	38.45%
SUBTOTAL (OT + CT)	50,445	53,242	72,450	62,559	68,449	35.69%
TOTAL	636,898	633,414	645,995	612,278	637,723	0.13%
Workload Indicators:						
Population Served	643,976	643,430	619,840	547,501	546,172	(15.19%)
Dispatched Calls for Service	168,084	167,446	157,086	131,894	135,235	(19.54%)
Total Crimes (Part I & Part II)	56,548	57,790	52,976	42,929	44,228	(21.79%)
Patrol Officer Earnings: (includes overtime)	$17,979,507	$17,700,941	$18,919,631	$17,646,874	$17,968,371	(0.06%)

SOURCES: Actual Hours Worked and Patrol Officer Earnings - King County Payroll System
Performance Indicators - King County Sheriff's Office

Analysis of the Actual Hours Worked and Workload Indicators

The workload indicators shown in Exhibit B are those traditionally tracked by the Sheriff's Office. Dispatched calls for service is the principal indicator, followed by the number of Part I crimes and Part II crimes. Population served provides the ability to determine the ratio of police officers to citizens. Analysis of the data shown in Exhibit B reveals many important facts with regard to changes in workload within the Sheriff's Office. This analysis is provided to identify changes and/or trends in workload within the King County Sheriff's Office only, without comparing the results to other jurisdictions.[7]

Total Hours Worked Increased 0.13% While Workload Indicators Decreased 15% to 22%

The first fact revealed by analyzing Exhibit B is that the actual hours worked increased 0.13%, from 636,898 in 1994 to 637,723 in 1998 while the various workload indicators decreased 15% to 22%. Although regular hours decreased 3%, from 586,453 hours in 1994 to 569,274 hours in 1998, the 36% increase in overtime and comp time hours, from 50,445 to 68,449 hours, resulted in the net increase in actual total hours worked.

Exhibit B also shows significant decreases in the workload indicators from 1994 to 1998:

- population served decreased 15%, from 643,976 citizens in 1994 to 546,172 in 1998;
- dispatched calls for service decreased 20%, from 168,084 in 1994 to 135,235 in 1998; and
- Part I and Part II crimes decreased 22%, from 56,548 in 1994 to 44,228 in 1998.

It should be noted that the large declines in workload indicators and hours worked between 1996 and 1997 are primarily the

[7] Workload comparisons with other jurisdictions will be made in the management letter that will discuss the survey results.

result of King County losing the police services contract with the city of Federal Way.

Number of Full-Time Equivalent (FTE) Patrol Officers Remained Constant

Second, Exhibit B shows that regular hours worked decreased 3% from 1994 to 1998 but total hours worked (i.e., regular + overtime + comp time) increased 0.13%. The decrease in regular hours would be expected since the Sheriff's Office had fewer patrol officer FTEs in 1998 than it did in 1994, primarily due to the loss of the Federal Way contract. However, the increase in total hours worked means that the Sheriff's Office use of overtime and comp time essentially had the effect of maintaining a constant level of staffing despite significant decreases in population served, dispatched calls for service, and crime rates, as well as decreases in the number of budgeted FTEs.

Level of Patrol Services per Citizen Increased

The third fact revealed by analyzing Exhibit B is that King County provided a higher level of patrol services per citizen in 1998 than in 1994 even before the 36% increase in overtime and comp time hours is considered. This is evident by comparing the 15% decrease in population served to the lesser 3% decrease in regular hours worked.

The level of patrol services provided can be measured in several ways, including the number of patrol officer FTEs per 1,000 citizens, the number of patrol officer hours per citizen, and the number of citizens served per officer. Based on the actual hours worked (i.e., regular, overtime, and comp time), the number of patrol officer FTEs per 1,000 citizens was 0.48 in 1994 and 0.56 in 1998, an 18% increase. An alternate form of this calculation shows that the Sheriff's Office provided 0.99 hours of patrol services per citizen in 1994 and 1.17 hours in 1998. A third

calculation shows that the number of citizens served per patrol officer decreased 15%, from 2,103 in 1994 to 1,781 in 1998. These increases in the level of patrol services also resulted in a 18% increase in patrol officer salary expenditures for each citizen served, from $28 in 1994 to $33 in 1998.

Based on the Workload Indicators, the Workload per Officer Decreased

Another fact shown by Exhibit B is that, based on the workload indicators, the workload per officer decreased. This is evident whether measured in terms of dispatched calls for service or number of crimes. Based on the number of FTE patrol officers, audit staff calculated that patrol officers responded to an average of 549 calls each in 1994 compared to 441 calls each in 1998. This represents 108 fewer calls per officer in 1998, which is a decrease of 20%. Because the number of dispatched calls for service decreased while actual hours worked and personnel expenditures for patrol officers remained relatively constant, the average time and cost for each dispatched call for service increased by over 24%. The average time per call was 3.79 hours in 1994 compared to 4.72 hours in 1998, and the average cost per call was $107 in 1994 compared to $133 in 1998.

Additionally, patrol officers handled an average of 185 crimes each in 1994 compared to 144 crimes each in 1998. This represents 41 fewer crimes per officer in 1998, which is a decrease of 22%. This decrease resulted from a combination of the decreases in both population served and total crimes, which is reflected in the 8% decrease in crimes per 1,000 citizens, from 88 in 1994 to 81 in 1998.

Other Indicators of Decreasing Workload

Other indicators that the overall workload decreased are that both the number of dispatched calls for service and the crime

rate decreased more than the decrease in population served. In 1994, there were 261 dispatched calls for service and 88 Part I and Part II crimes compared to 248 dispatched calls for service and 81 crimes per 1,000 citizens in 1998, decreases of 5.1% and 7.8%, respectively. The table in Appendix 1 provides the details of the audit staff analysis of the hours worked, workload indicators, and personnel expenditures for the patrol officers.

Comparison of Contract City Data to Unincorporated King County Data

Comparative Data Not Available for Five-Year Period

Audit staff attempted to compare contract city data to that for unincorporated King County to determine the extent to which overtime in contract cities impacted the total growth in overtime expenditures. However, because the Sheriff's Office did not separately track the officers assigned to contract cities prior to 1997 for payroll purposes, we were able to compare and analyze only the 1998 data for contract cities and unincorporated King County.[8] Exhibit C shows the results of that comparison.

EXHIBIT C

COMPARISON OF 1998 ACTUAL HOURS WORKED AND WORKLOAD INDICATORS FOR UNINCORPORATED AREAS AND CONTRACT CITIES

		UNINCORPORATED AREAS		CONTRACT CITIES	
Actual Hours Worked:	**Total**	**Amount**	**% of Total**	**Amount**	**% of Total**
Regular	569,274	417,902	73.41%	151,372	26.59%
Overtime (OT)	57,195	40,658	71.09%	16,537	28.91%
Comp Time (CT)	11,254	7,641	67.90%	3,613	32.10%
SUBTOTAL (OT+CT)	68,449	48,299	70.56%	20,150	29.44%
TOTAL	637,723	466,201	73.10%	171,522	26.90%
Workload Indicators:					
Population Served	546,172	404,905	74.14%	141,267	25.86%
Dispatched Calls for Service	135,235	82,246	60.82%	52,989	39.18%
Total Crimes (Part I & Part II)	44,228	26,636	60.22%	17,592	39.78%

SOURCES: Actual Hours Worked – King County Payroll System
Workload Indicators – King County Sheriff's Office

[8] Although the contract city data was separately tracked in 1997, we could not compare comp time data because we needed the 1996 comp time balance for contract cities to determine their amount of comp time hours earned during 1997.

Analysis of 1998 Data Revealed Notable Differences in Staffing Levels and Workload in Contract Cities

Exhibit C identifies the following differences between the unincorporated King County and contract city data:

- contract cities had higher levels of staffing, as indicated by comparing their slightly higher percentage of total hours worked (26.9%) to their percentage of population served (25.86%);
- contract cities used slightly higher levels of overtime and comp time than unincorporated King County, as indicated by comparing their higher percentage of total overtime and comp time hours earned (29.44%) to their percentage of regular hours worked (26.59%); and
- there was more workload per officer in the contract cities, as indicated by comparing their higher percentage of dispatched calls for service (39.18%) and crimes (39.78%) to their percentage of actual hours worked (26.9%).

Although one should be cautious about drawing conclusions from this comparison since it includes only one year of data, the comparison verifies some differences that would be expected due to the demographics of cities versus unincorporated areas. For example, cities are generally more densely populated than unincorporated areas, so it is logical to expect that dispatched calls for service and crime rates would be higher in the cities. Additionally, one would expect officers in contract cities to be able to handle more workload since they typically spend less time driving to a call than officers in semi-urban or rural areas.

Workload in Contract Cities Did Not Impact Growth in Overtime Expenditures in 1998

Patrol officer overtime in contract cities represented 31.5% of the total patrol officer overtime in 1997 and 28.9% in 1998. Moreover, while patrol officer overtime hours increased only

0.8%[9] in contract cities between 1997 and 1998, they increased 13.9% for unincorporated King County. These comparisons indicate that the workload in contract cities did not significantly impact the growth in overtime expenditures in 1998. It should be noted, however, that the Sheriff's Office overtime expenditures for unincorporated King County may be impacted to some extent by staffing policies regarding contract cities (see related discussion in Finding 2-2).

Significant Increases in Overtime and Comp Time Did Not Appear to Be Justified by Workload Indicators

Audit staff analysis of the patrol officer hours worked and workload indicators revealed that the significant increases in the overtime and comp time earned by patrol officers from 1994 through 1998 did not appear to be justified by workload. Since the significant decrease in all of the workload indicators resulted in an increase in patrol services, a corresponding decrease, rather than an increase, in overtime and comp time should reasonably have been expected to occur. Although changes in policing methods used by the Sheriff's Office did occur between 1994 and 1998 (e.g., a transition to Community Oriented Policing), audit staff question whether the changes support the significant increases in overtime and comp time due to the significant decreases in population served, dispatched calls for service, and crime rates.

RECOMMENDATIONS

Recommendations following the remainder of this report's findings are designed to serve as steps that Sheriff's Office management should take to control overtime and comp time use and expenditures.

[9] Although patrol officer overtime hours increased in contract cities between 1997 and 1998, contract city patrol officer overtime as a percentage of total overtime hours worked decreased because the overtime growth in unincorporated areas increased at a higher rate than contract city overtime.

FINDING 2-2

SHERIFF'S OFFICE MANAGEMENT PROVIDED SEVERAL REASONS FOR THE SIGNIFICANT GROWTH IN OVERTIME AND COMP TIME, BUT HAD NOT ANALYZED AVAILABLE DATA TO DETERMINE THAT NONE OF THE REASONS GIVEN WERE SUBSTANTIATED.

Sheriff's Office Staff Provided Reasons for Increases in Overtime

The analysis performed by audit staff and described in Finding 2-1 and Exhibit B indicates that the significant increases in overtime and comp time from 1994 through 1998 did not appear to be justified based on the changes in patrol officer hours worked and the workload indicators. At the beginning of this audit, Sheriff's Office staff offered several reasons for the increases in overtime,[10] including:

- the inability to manage court overtime due to the courts controlling the schedules for when officers are to appear,
- increased use of vacation time due to higher vacation accrual rates that resulted from the Metro/King County merger,
- significantly increased use of sick leave due to passage of the Family and Medical Leave Act, and
- immediately staffing new contract cities at higher levels than when they were unincorporated areas.

Additionally, Sheriff's Office staff stated that using salary savings, which had previously been used to offset the cost of unbudgeted overtime, to pay for "vapor" positions[11] resulted in budget deficits for the Sheriff's Office and the need to request supplemental budget appropriations in both 1998 and 1999.

[10] In addition to being cited during interviews with Sheriff's Office staff, several of these reasons were cited in a memorandum provided by the Sheriff to the Auditor on April 7, 2000.

[11] Vapor positions are unfunded FTEs that are included in the Sheriff's Office budget. The Sheriff's Office was authorized ten police officer vapor positions, beginning with the 1998 budget, to minimize the gap between when a vacancy occurs and a new person starts by allowing the Sheriff's Office to hire FTEs into the department and attend the academy while other FTEs are transitioning to contract cities or out of the department. The vapor positions were included in the budget as "revenue backed" positions.

Reasons Cited by Sheriff's Office Staff for Increasing Overtime Were Not Substantiated

After analysis, however, audit staff found that the reasons cited by Sheriff's Office staff for increasing overtime usage were not substantiated. The results of that analysis are discussed below.

Court Overtime Decreased

Sheriff's Office staff cited the inability to control when officers are scheduled to appear in court as a significant cause of increasing overtime usage. However, audit staff found that court overtime actually decreased 26% during the audit period, from 15,152 hours in 1995 to 11,243 hours in 1998.[12] When expressed in dollars, court appearances decreased 25%, from $553,118 (adjusted for inflation) in 1994 to $413,947 in 1998. (Appendix 2 provides a breakdown of overtime expenditures by category; Finding 2-6 provides additional discussion related to court overtime.)

Total Vacation and Sick Leave Hours Decreased

Although the vacation hours used by patrol officers increased slightly from 1994 to 1995, they have decreased every year since then, resulting in a cumulative decrease of 13% from 1994 through 1998. There was a cumulative increase of 3% in sick leave hours used by patrol officers from 1994 through 1998; however, when vacation and sick leave hours are combined, the net effect is an 8% decrease in total vacation and sick leave hours. Although these figures indicate that neither the Metro/King County merger nor the Family and Medical Leave Act should have resulted in any significant increase in overtime to backfill for absences, both overtime and comp time earned by patrol officers rose to their highest levels ever in 1998.

[12] Court overtime hours were not available for 1994.

The Impact of Contract City Staffing Should Have Been Minimal During the Years Audited

The issue regarding contract cities is that the county provides the full number of sworn officers that the city elects to purchase immediately upon implementation of the contract. These staff are taken from the trained pool of sworn personnel serving unincorporated King County. In instances where a city chooses to purchase the services of more police officers than when it was unincorporated, the county absorbs the impact of the loss of the extra officers while replacement officers are hired and trained, usually by backfilling the vacant position through the use of overtime or comp time by an unincorporated officer. The county also absorbs the financial impact of training the replacement officers, at an estimated cost of $24,190 per officer.

Prior to 1997, the county charged contract cities based on their pro rata share of dispatched calls for service. In 1997, the county adopted a cost model through which contract cities reimbursed the county based on the specific police services and staffing levels selected by the cities. Under this new cost model, the contract cities generally choose higher staffing levels than they previously had. The county generally begins providing services to new contract cities in September of the first year of services, although planning for the new contract begins much earlier than that. Thus, the training period for new officers to replace additional officers hired by a contract city would begin at the end of one calendar year and overlap into the beginning of the next calendar year. However, beginning in 1998, the Sheriff's Office had ten police officer vapor positions available to begin the training process prior to the vacancies actually occurring. The purpose of using these vapor positions was to begin training officers before a vacancy actually occurred to reduce the impact of increased staffing for contract cities and the loss of officers through attrition. The result of using vapor

positions should have been to reduce backfill overtime for vacancies.

The transition to the new cost model was planned during the budget process for the 1997 budget. 1997 was also the first full year in which the Sheriff's Office no longer provided services to the city of Federal Way. However, because the Sheriff's Office lost only 61 of the 83 FTEs that had served Federal Way, there were 22 extra patrol officers available to absorb the impact of providing higher levels of staffing to other contract cities under the new cost model. The Sheriff's Office added Covington and Maple Valley as contract cities in 1997 and Kenmore in 1998. Covington and Maple Valley added a combined total of 8 additional officers to the number that served those areas prior to incorporation, and Kenmore added 5.75 additional officers.

Audit staff agree that the initial staffing of contract cities is likely to result in the county incurring some overtime and/or comp time while the additional positions are vacant; however, the amount would have accounted for only a small portion of the increased overtime and comp time hours accrued because of the availability of extra patrol officers during 1997 due to the loss of the Federal Way contract and vapor positions in 1998. Thus, audit staff do not believe that the higher staffing levels of contract cities significantly impacted overtime and comp time use during the years that we audited.

Salary Savings Have Not Been a Reliable Source of Revenue for Unfunded Overtime Expenses

Sheriff's Office staff stated that in prior years, salary savings had been relied on to pay for unfunded overtime expenses (i.e., overtime overexpenditures) and cited the lack of salary savings as a primary reason for needing a supplemental appropriation to cover unbudgeted overtime expenses in 1998. However, audit

staff found that salary savings have been so inconsistent from year to year that they were not a reliable source of revenue for unfunded overtime expenses. Exhibit D compares the unfunded overtime expenses to the salary savings from the current expense (CX) and criminal justice (CJ) funds, which are the funds that sworn officers are paid from.

EXHIBIT D

COMPARISON OF UNFUNDED CURRENT EXPENSE AND CRIMINAL JUSTICE OVERTIME EXPENSES TO SALARY SAVINGS, 1994 THROUGH 1998[A]

Year	Unfunded Overtime Expenses	Salary Savings[B]	Amount Available for Unfunded Overtime Expenses
1994	$822,312	($179,688)	($1,002,000)
1995	$450,758	$419,184	($31,574)
1996	$1,754,407	$2,058,947	$304,540
1997	$1,538,048	($22,110)	($1,560,158)
1998	$2,218,402	$289,975	($1,928,427)

NOTES: [A] The dollar amounts in this exhibit are not adjusted for inflation.
[B] Salary savings were calculated by totaling the projected savings for each position in the regular salary account in the current expense and criminal justice funds; the savings shown do not include savings from other accounts that might impact total earnings (e.g., special pay accounts). A negative amount in the salary savings column indicates there were insufficient salary savings to offset unfunded overtime expenses.

SOURCES: Unfunded Overtime Expenses – Sheriff's Office Overtime Reports
Salary Savings – 13th Month ARMS Reports

Exhibit D shows that although the largest deficit in the amount available for unfunded overtime expenses occurred in 1998, unfunded overtime expenses exceeded salary savings every year from 1994 through 1998, except 1996. Moreover, in 1994 and 1997, there were no salary savings available to offset the cost of unfunded overtime expenses.

Sheriff's Office Management Has Not Analyzed Available Data to Determine the Actual Causes of Overtime and Comp Time

As discussed above, audit staff determined that the reasons cited by Sheriff's Office management for the increased use of overtime and comp time were not substantiated. The primary reason that Sheriff's Office staff have been unable to determine the specific reasons why overtime and comp time use have significantly increased is that Sheriff's Office staff did not collect and analyze the appropriate data (e.g., payroll and ARMS data) to enable them to do so.

Although an overtime committee was established in the Sheriff's Office in January 1998 with a specific goal of identifying the causes of overtime, the report published by the committee in September 1998 focused on changes it believed the Sheriff's Office could make to reduce overtime, but it did not identify the specific factors that had caused overtime to increase significantly during recent years. (Appendix 3 lists the issues identified by and recommendations made by the committee.) These facts indicate that it is unlikely that actions by Sheriff's Office management to reduce overtime and comp time would have been successful because the actions would not have focused on analyzing where, when, and under what circumstances overtime was incurred.

RECOMMENDATIONS

Sheriff's Office management should:

2-2-1 Develop procedures to monitor and manage overtime and comp time. Such procedures must include methods for collecting detailed data related to workload and hours worked; analyzing the data by comparing workload against regular, overtime, and comp time hours worked to determine where, when, and why overtime and comp time are being used and whether their use was justified; and directing the reduction of overtime and comp time usage in instances where their use is not critical to immediate accomplishment of the Sheriff's Office mission.

Consideration should be given to converting the overtime forms to a Scantron type of form that would simplify the data collection process. (See related recommendation 2-3-1.)

Sheriff's Response

"The KCSO concurs.

"The KCSO will submit budget requests for 2001 to the Executive and Council requesting funding for new data systems; forms revision; training, staffing, and administration; and all related data management costs.

"The KCSO would find it useful if the Auditor's Office would identify and quantify (by dollar cost based on this analysis), those uses of patrol officer overtime and comp time that were 'not critical to immediate accomplishment of the Sheriff's Office mission.' Please include any law or ordinances that allow such a policy to supercede labor or other agreements."

Auditor's Comment

The audit does not state that there were instances of overtime and/or comp time use that were not critical to immediate accomplishment of the Sheriff's Office mission. Rather, it recommends that such noncritical instances of overtime and/or comp time use should be eliminated *if* they are identified through implementation of procedures that would enable the Sheriff's Office to analyze where, when and why overtime and comp time are used. The emphasis in this part of the recommendation should be on the word "immediate." Audit staff agree that the Sheriff's Office will always incur some overtime and comp time; however, we question whether all of the overtime and comp time used is absolutely necessary. Given the 36% growth in overtime and comp time use compared to the 15% to 22% decrease in workload indicators and 12% decrease in the total average absence hours per employee (see Exhibit F on page 44) from 1994 to 1998, we believe it is prudent for management to question whether all of the overtime and comp time use was indeed justified.

We do not understand the basis for the Sheriff's request that we provide any law or ordinances that allow policies to supersede

labor or other agreements. There is nothing in this recommendation or the remainder of the audit report that recommends or implies that we support implementing policies that supersede labor or other agreements.

2-2-2 Determine the cost of training new officers and build a factor into the contracts with cities to compensate the county for the costs of training new officers and using overtime to backfill vacancies that occur when cities staff at higher levels.

Sheriff's Response *"The KCSO implemented this recommendation based on our own study of overtime issues in 1998."*

2-2-3 Monitor the budget and salary savings throughout the year so steps can be taken to ensure the Sheriff's Office budget will not be overspent. This should include implementing appropriate action to reduce overtime expenditures when annualized overtime projections indicate that the overtime budget is likely to be overspent if the existing rate of overtime usage continues throughout the year.

Sheriff's Response *"The KCSO concurs, with the caveat that overtime management should not supercede public safety concerns.*

"The KCSO monitors salary savings and overtime throughout the year. While we agree that budget management should continue to be monitored, this recommendation does not take into account unforeseen public safety emergencies or other factors that are beyond the control of the Sheriff's Office."

Auditor's Comment The Sheriff's Office response suggests that managing overtime and ensuring public safety are mutually exclusive activities. Audit staff do not believe that overtime management should supersede public safety concerns and we also recognize that emergency and other situations will occur that will require the use of overtime. However, as previously stated, audit staff believe

that the significant growth in overtime and comp time compared to the decreases in the principal workload indicators strongly suggests that improvements can be made in how the Sheriff's Office manages its overtime.

2-2-4 Develop a plan to be included in the budget package for the 2001 budget that describes how vapor positions will be paid for if they continue to be used. The plan should include an analysis of how using vapor positions impacts total overtime hours and costs.

Sheriff's Response *"The KCSO will present a 2001 budget request for full funding of the vapor positions. We will provide more detail at the joint meeting of the Management, Labor and Customer Service; Budget and Fiscal Management; and Law, Justice, and Human Services Committees."*

Auditor's Comment Audit staff's recommendation was based on the fact that vapor positions were not intended to be funded positions and were approved as revenue-backed positions in the 1998 budget; that the Sheriff should analyze how using vapor positions impacts total overtime hours and costs; and that the results of that analysis should form the basis for developing a plan for how to pay for the vapor positions, if they continue to be used. The intent of vapor positions is to minimize the hiring gap rather than to permanently increase the total number of FTEs to compensate for routine staff turnover. Our acknowledgement of the importance of having officers available to patrol and respond to calls is recognized in the fact that we built a vacancy factor into the relief factor shown in Exhibit F. Using the relief factor as a staffing tool would help mitigate the impacts of the hiring gap as well as reduce the need for continuous use of vapor positions because of the vacancy factor built into the relief factor. Audit staff are concerned that full funding of the vapor positions would result in the positions eventually being treated as regular FTEs thereby causing the hiring gap to become an issue again at a

later date. Consequently, we do not see value in the idea of fully funding the vapor positions.

FINDING 2-3

INSUFFICIENT DATA AND MANAGEMENT CONTROLS PREVENTED THE SHERIFF'S OFFICE FROM EFFECTIVELY MANAGING THE USE OF OVERTIME AND COMP TIME.

Audit staff identified various instances where there were insufficient data and a lack of controls to effectively manage the use of overtime and comp time in the Sheriff's Office. These included:

- limited department-wide policies and procedures governing overtime,
- insufficient details in the overtime reports produced by Sheriff's Office staff,
- insufficient monitoring of overtime and comp time usage, and
- managers were not evaluated on their ability to manage overtime to the budget.

Department-Wide Policies, Procedures, and Guidelines to Govern Overtime and Comp Time Use Were Limited

Some limited policies restrict the use of overtime for off-duty response and firearms practice; however, the Sheriff's Office has not established comprehensive policies, procedures, or guidelines to govern the use of overtime and comp time. Limited department policies and procedures that govern the use of overtime was also identified by the Sheriff's Office overtime committee in its September 1998 report as an issue needing corrective action. Consequently, the decision to approve overtime or comp time is at the discretion of each manager without regard to specific criteria that would allow the use of overtime and comp time to be managed effectively on a department-wide basis.

Thus, growth in overtime and comp time compared to the declining workload indicators suggests that managers may be approving overtime and comp time that would not have been approved in years past. Furthermore, the consistent overtime budget deficits indicate that overtime is approved without regard to budget limitations. Thus, accountability for management of overtime expenditures is inadequate. Comprehensive policies, procedures, and guidelines for managing overtime and comp time, as well as providing criteria for when overtime may or may not be approved, would build accountability into the approval process and should reduce the number of situations where overtime or comp time is approved.

Insufficient Details in Overtime Reports

The Sheriff's Office prepares monthly overtime reports that compare the budgeted and actual overtime expenditures for the current month and year to date for each unit in the Sheriff's Office (see Appendix 2 for a list of overtime expenditures by category and year). The reports also include the total overtime hours worked. Although these reports provide useful information regarding the amount of overtime incurred and where overtime spending deficits are likely to occur, they are limited in their usefulness as a management tool for two important reasons.

First, the reports give only a partial picture of the total extra hours worked by employees because they do not include any of the comp time hours earned. This is significant given that the number of comp time hours earned by patrol officers increased over 38% from 1994 through 1998 (see Exhibit B on page 10) and represented over 16%[13] of the patrol officers' excess hours of work during 1998.

Second, some overtime categories currently used are limited in their ability to identify areas where overtime can be reduced.

[13] Calculation: 11,254 comp time hours ÷ 68,449 total overtime and comp time hours = 16.44%.

The Sheriff's Office overtime reports indicate *where* overtime was used, but are not specific as to *why* overtime was used with regard to general operational and backfill overtime. For example, knowing whether backfill overtime is for a planned absence, unplanned absence, or vacancy would help identify where changes in scheduling employees could potentially reduce overtime. Knowing whether backfill overtime resulted from another employee using comp time would also be beneficial for determining the extent to which comp time increases the use of overtime. Moreover, identifying the type of work performed on overtime would enable the Sheriff's Office to determine if overtime is being inappropriately used and to identify and refine the criteria used by managers to approve overtime.

Additionally, officers who appear in court at a time other than their regularly scheduled shift are entitled to a minimum of four hours of overtime pay. Knowing how much of the court overtime is spent performing official duties (i.e., testifying) and how much is paid simply to meet the four-hour minimum pay provisions of the labor agreement would help management determine if court overtime is an area where improvements can be made. For example, this information would improve the Sheriff's ability to identify the number of instances where an officer was scheduled for court unnecessarily and work with the Prosecuting Attorney's Office to reduce such situations (see related discussion in Finding 2-6).

The level of growth in overtime and comp time from 1994 through 1998 indicates that improvements are needed in how overtime is scheduled and approved. However, without a full understanding of the underlying reasons why overtime and comp time were incurred, management is limited in its ability to effectively manage overtime and reverse the trend.

Insufficient Analysis of Why Overtime and Comp Time Were Used

Focus of Efforts Was on Overtime Expenditures Rather Than on the Reasons Overtime Was Used

Audit staff also found that the focus of the Sheriff's Office analysis was on overtime expenditures rather than the underlying causes of those expenditures. Sheriff's Office management reviews their overtime reports to identify potential overtime expenditure deficits and to initiate action to request additional funding and move money within the existing budget to cover overtime deficits. However, they do not use the overtime reports as a basis for analyzing *why* overtime was used and to implement preventive measures to reduce overtime usage. Additionally, the overtime reports do not include any comp time data, which means that the information that management was provided was incomplete as a basis for determining the underlying reasons for *why* overtime and comp time were earned. Audit staff also noted that although a goal of the Sheriff's overtime committee was to determine the causes of overtime, the report published by the committee focused on issues that may impact overtime but weren't the specific causes of overtime (see Appendix 3).

A Limited Number of Patrol Officers Earned a Relatively High Percentage of the Overtime

Audit staff analysis of patrol officer payroll data identified the distribution of overtime and comp time assignments as a significant issue of concern. Specifically, we found that a limited number of patrol officers earned a high percentage of the overtime. For example, in 1998:

- 28 (9.0%) patrol officers earned between 416 (an average of 8 hours per week) and 1,416 (an average of over 27 hours per week) hours of overtime, representing $758,875 or 35% of the total overtime earned by patrol officers, with 19 of those officers earning at least 10 hours of overtime each week;

- 63 (20.3%) patrol officers earned between $10,000 and $54,000 in overtime, representing $1.2 million (57%) of the patrol officer overtime expenditures;
- one patrol officer more than doubled his earnings through overtime; and
- 77 (24.8%) sworn personnel earned more than at least one chief through the combination of their regular and overtime earnings, with 5 of those personnel earning more than any of the chiefs.

Conversely, 93 (29.9%) patrol officers earned less than one hour of overtime per week, with 12 of those officers earning no overtime at all. Appendix 4 shows a stratified breakdown of patrol officer overtime by hours worked and total overtime earnings.

Combining the overtime hours worked with the patrol officers' regular 40 hours per week means that the 28 officers who worked over 416 overtime hours in 1998 each worked an average of 48 to 67.23 hours per week. Based on a regular eight-hour day, this means that these officers worked the equivalent of 6 to 8.4 work days per week, every week of the year. Since there are only seven days in a week, those officers who worked more than 832 overtime hours in a year (i.e., 16 overtime hours times 52 weeks in a year) would have had to have worked extended and/or multiple shifts several days per week and/or not taken any days off each week to accumulate the amount of overtime hours that they did.

These numbers indicate that some individuals may be exploiting the availability of overtime or may view it as an entitlement. More importantly, patrol officer efficiency and safety may be reduced due to the physical and/or mental exhaustion that is likely to occur from working excessive overtime on an ongoing basis. Regular monitoring of overtime usage, both on an individual and

department-wide basis, would help identify these issues. Additionally, assigning overtime on a more equitable basis rather than a strictly voluntary basis would help reduce the potential for officer fatigue and/or officer abuse of overtime.

Managers Are Not Evaluated on Their Ability to Manage Overtime to the Budget

Managers are not currently evaluated on their ability to manage overtime and comp time. The lack of performance evaluations in this area reduces accountability over the use of overtime and comp time because management does not give it adequate emphasis. If managers knew they were being evaluated on their ability to manage resources such as overtime and comp time, they would be more likely to consider it a priority issue and improve their attempts to manage overtime.

Controls Are Needed to Effectively Manage Overtime and Comp Time

Some overtime in the Sheriff's Office is unavoidable, including court overtime where officers must appear on other than their regularly scheduled shift (e.g., night shift officers), holiday overtime pay that is mandated through labor agreements, and overtime that is paid to backfill for absences of District Court security officers because the number of officers assigned to the courts is insufficient to accommodate officer absences. Nevertheless, management should recognize that overtime and comp time can drive costs up quickly because they are paid at time and a half, collect data that provides them a full understanding of the reasons for overtime and comp time use, and implement controls to effectively manage overtime and comp time.

RECOMMENDATIONS

Sheriff's Office management should:

2-3-1 Establish comprehensive, department-wide policies and procedures that:

a. include criteria for when overtime and comp time may and may not be approved;

b. limit the amount of overtime and/or comp time hours that an individual employee can earn in a year and/or provide for assigning overtime on a more equitable basis; and

c. require periodic verification of work performed on overtime and comp time to prevent their abuse.

(See related recommendation 2-2-1.)

Sheriff's Response

"The KCSO has the following responses:

a. Policies are already in place. Additional policies would be subject to funding for the infrastructure noted in Recommendation 2-2-1. The NIJ Research in Brief referenced by the auditor specifically states that infrastructure must be in place before appropriate and useful policies can be developed and implemented.

b. Contractually and legally, we cannot implement this recommendation without negotiating the process with the labor organizations. The Executive and the Council could present this recommendation for consideration.

c. Work is verified repeatedly in the current process. First, all overtime must have prior authorization by a supervisor. Next, payment of the overtime must be approved through the chain of command, with no fewer than three signatures. Finally, the KCSO Budget and Accounting Section reviews the requests to ensure accuracy and avoid duplication. Although it is not a routine practice, patrol overtime work may be verified through the CAD system. Additional periodic reviews would be part of the infrastructure noted in Recommendation 2-2-1, so implementation is subject to funding."

Auditor's Comment

a. The existing policies provide only limited criteria for the conditions under which overtime may or may not be worked. These criteria are that overtime shall not be used for firearms practice and that the use of off-duty officers to respond to incidents shall be minimized. Audit staff do not believe that either of these policies satisfies the need for comprehensive, department-wide policies and procedures that can be used to manage overtime on a day-to-day basis.

b. The labor agreement for police officers does not address whether management can limit the amount of overtime an individual earns in a year or how overtime is assigned. The

current limitation is based on existing management practices. Audit staff believe that both officer and citizen safety must be a primary consideration when determining an appropriate method for assigning overtime and that it is in the best interest of officers and citizens to limit the amount of overtime an officer can work within a specified period of time so as to provide citizens with mentally and physically alert officers.

c. The process described in the Sheriff's response is an administrative approval process rather than a process that verifies that work was actually performed while an officer worked overtime. Audit staff believe that periodically verifying the actual work performed on overtime is an essential element of managing overtime.

2-3-2 Expand the details tracked in the overtime reports, to include tracking of comp time data, to ensure that appropriate data is available to monitor and analyze the reasons for overtime and comp time usage (see related Recommendation 2-2-1). Specifically, the reports should:

a. include comp time earned as a separate section, using the same categories as are used for overtime (e.g., general court, operational, backfill, etc); and
b. break out backfill into subcategories, including backfill for vacancies, planned absences, unplanned absences, and comp time hours taken.

Sheriff's Response

"The KCSO concurs, with the following caveats.

"Expanding the details tracked in the reports would provide us with more information, but the utility of that information is subject to funding for the infrastructure noted in Recommendation 2-2-1. The NIJ Research in Brief referenced by the auditor specifically states that infrastructure must be in place before appropriate and useful policies can be developed and implemented."

2-3-3 Include a specific rating criteria in managers' evaluation forms related to their ability to manage overtime.

Sheriff's Response

"The KCSO does not concur.

"The KCSO would need to consider what, if any, precedent exists in King County for including overtime management as part of the evaluation process before such a topic were brought to the labor organizations."

Auditor's Comment

Whether overtime/comp time management is part of the evaluation process in other King County agencies is irrelevant to the issue of whether the Sheriff's Office should implement this recommendation. Managing resources is a basic function of management, so it is reasonable to expect that managers should be evaluated on their ability to do so. As discussed in the audit finding, such an evaluation will increase the likelihood for managers to consider overtime/comp time management a priority and thus increase accountability over their use.

FINDING 2-4

GROWTH IN OVERTIME TO BACKFILL FOR ABSENCES AND VACANCIES INCREASED BACKFILL OVERTIME EXPENDITURES AND HOURS BY 41% AND 31%, RESPECTIVELY, FROM 1996 THROUGH 1998.

Backfilling for Absences and Vacancies Is a Primary Reason for Growth in Overtime Usage

Audit staff used the Sheriff's final overtime reports for each year and data in the payroll system as a basis for additional analysis of overtime and comp time earned. The overtime reports tracked expenditures for various categories of overtime, including general court, operational, precinct detectives, holiday, and training, from 1994 through 1998 and began tracking the hours for each category in 1995. Beginning in 1996, the reports broke down the operational overtime category into subcategories, including general operational, shift extensions, call-out, and backfill; and in 1997 the Sheriff's Office stopped tracking precinct detectives in a separate category.

Operational Overtime Expenditures Increased 142% From 1994 to 1998

Comparison of the categories in the Sheriff's overtime reports showed that expenditures for operational overtime increased from 58% of the Sheriff's total overtime expenditures in 1994 to 84% of the total overtime expenditures in 1998 (see Appendix 2). Moreover, the expenditures for total operational overtime increased over $2.4 million, or 142% from 1994 through 1998; and operational overtime increased by over 40,000 hours, or 57%, from 1995 through 1998. Finally, analysis of the overtime reports revealed that backfilling for absences and vacancies was a primary reason for the growth in overtime use from 1996 through 1998 and was a significant cause of the large increases in total operational overtime.

Backfill Overtime Expenditures Increased 41% From 1996 to 1998

Backfill represents overtime that is worked when one employee fills in for another employee who is absent (e.g., vacation, sick leave, jury duty) or for a vacant position. Expenditures for backfill overtime increased 41%, from $835,219 in 1996 to $1,178,353 in 1998. A similar comparison of backfill overtime hours indicates that they increased 31%, from 23,846 in 1996 to 31,134 in 1998. These increases occurred despite a 29.38% decrease in the average number of absence hours per employee, from 277.45 hours in 1996 to 248.07 in 1998, and an average monthly vacancy rate decrease of 133.33%, from 28 vacancies in 1996 to 12 in 1998. Audit staff believe that the high increase in backfill overtime hours compared to corresponding decreases in absences and vacancies provides a strong indication that overtime is being used unnecessarily and/or in instances where improved scheduling would be a better alternative to overtime.

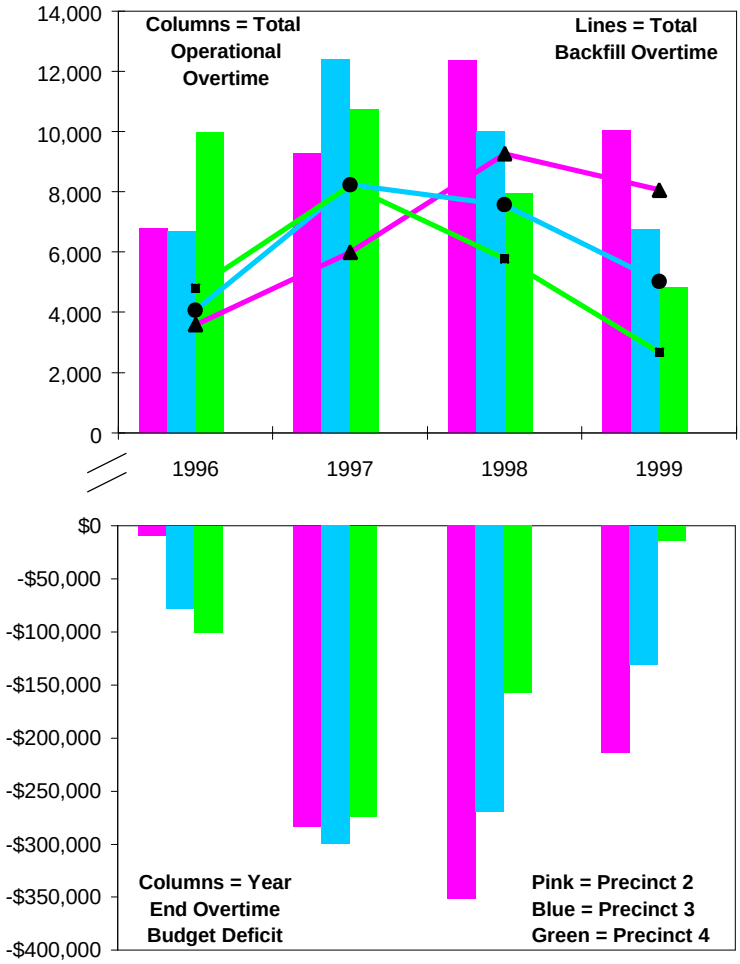
Backfill Overtime Changed Significantly by Precinct From 1996 Through 1999

Overtime Budget Deficits Increased in a Pattern Similar to the Growth of Backfill Overtime

Audit staff reviewed the Sheriff's overtime reports in more detail to try to identify specific areas where backfill overtime was growing and noted that there were significant changes in the amount of backfill overtime at the precincts from year to year. We included the Sheriff's overtime reports for 1999 in our review of backfill overtime to determine if the growth trend continued during 1999. Exhibit E compares backfill operational overtime hours, total operational overtime hours, and overtime budget deficits by precinct from 1996 through 1999.

EXHIBIT E

COMPARISON OF BACKFILL OVERTIME, TOTAL OPERATIONAL OVERTIME, AND OVERTIME BUDGET DEFICITS FOR PRECINCTS 2, 3 AND 4 FROM 1996 THROUGH NOVEMBER 1999



	Backfill Operational Hours			Total Operational Hours			Overtime Budget Deficit		
	Pct. 2	Pct. 3	Pct. 4	Pct. 2	Pct. 3	Pct. 4	Pct. 2	Pct. 3	Pct. 4
1996	3,592	4,072	4,806	6,794	6,691	9,959	($8,937)	($77,661)	($100,449)
1997	5,996	8,230	8,197	9,258	12,383	10,741	($283,578)	($299,582)	($274,004)
1998	9,260	7,560	5,768	12,357	10,008	7,933	($351,817)	($269,553)	($157,387)
1999	8,064	5,029	2,682	10,039	6,758	4,830	($214,038)	($130,900)	($13,613)

SOURCE: Sheriff's Office Overtime Reports

Exhibit E shows that the pattern of overtime use for backfill overtime is similar to the pattern of overtime use for total operational overtime in all precincts. Exhibit E also shows that there is not a consistent pattern of backfill overtime among the

precincts, as one might expect there to be. For example, while backfill overtime increased 54%, from 5,996 hours in 1997 to 9,260 hours in 1998 at Precinct 2, it decreased 8% at Precinct 3 and 30% at Precinct 4 during that same time period. Additionally, although backfill overtime decreased in all of the precincts during 1999, the amount of the decrease varied significantly among the precincts, ranging from -13% in Precinct 2 to -54% in Precinct 4.

The Managing Patrol Performance Computer Model Can Help Precincts Manage Their Overtime

The Managing Patrol Performance Computer Model Helped Precinct 4 Manage Their Overtime During 1999

The substantial decrease in backfill overtime in Precinct 4 in 1999 is significant because Precinct 4 command staff made a deliberate attempt that year to manage overtime expenditures by using the Managing Patrol Performance (MPP) software program. MPP is a computer model that produces performance forecasts for various staffing levels, or staffing forecasts for various performance levels, through the use of mathematical formulas, historical workload variables (e.g., dispatched calls for service), the relief factor (see related discussion in Finding 2-5), and response time.

Precinct 4 command staff demonstrated to audit staff how they used MPP to manage overtime and indicated that the intent in using MPP was to develop best business practices by assigning personnel to mirror the peaks and valleys of the workload (i.e., dispatched calls for service).[14] Although MPP was available to all of the precincts, only Precinct 4 used it on a regular basis. The large decrease in backfill overtime in Precinct 4 in 1999 compared to the other precincts indicates that using MPP may have had a significant impact on that reduction and that requiring

[14] Precinct 4 command staff also indicated that they had implemented multiple shift start times (e.g., six start times per day rather than three) to further improve their ability to schedule staff based on workload needs.

all of the precincts to use it could result in a significant reduction in backfill overtime in the Sheriff's Office.

RECOMMENDATIONS Sheriff's Office management should:

2-4-1 Expand the overtime reports to break out the backfill category into subcategories, including when backfill is used for vacancies, planned absences, unplanned absences, and comp time hours taken (see related Recommendation 2-3-2).

Sheriff's Response *"The KCSO concurs, with the following caveats.*

"Theoretically, we concur that this would be useful information. Practically, however, it would be difficult to achieve since an absence will not always result in overtime use. For example, a supervisor may adjust workloads and schedules so that only one person is needed on overtime when two people are absent. If the absences are for different reasons (e.g., vacation and sick leave), attributing that backfill correctly will be difficult.

"Implementation would be subject to funding for the infrastructure noted in Recommendation 2-2-1."

Auditor's Comment While we recognize that there may be times when all absent or vacant positions are not backfilled, those situations should not prevent the Sheriff's Office from establishing a method for tracking when overtime is used for an absence or vacancy. For example, when only one person is used to cover multiple absences, the reasons for the overtime can be allocated among the reasons for multiple absences.

2-4-2 Establish criteria for when backfill overtime may or may not be used. Implementation of this recommendation should consider availability of staff through a relief pool (see related discussion in Finding 2-5).

Sheriff's Response *"The KCSO concurs, with the following caveats.*

"Current staffing levels would make this impractical. There are virtually no shifts at any precinct running above minimum staffing levels on most given days. In addition, we are concerned that the relief pool places too much focus on reactive patrol at the expense of proactive measures, which require higher staffing levels."

Auditor's Comment

Audit staff do not believe that the recommendation to use a relief pool is impractical. As indicated in the discussion regarding the relief pool, the Sheriff's Office has not used its workload indicators and performance objectives as a basis for determining what actual staffing should be. Thus, any "minimum staffing levels" identified by the Sheriff's Office would be based on a somewhat subjective interpretation.

Moreover, audit staff's recommendation to establish a relief pool uses the same concept of shifting officers based on need that the Sheriff's Office currently uses to assign officers on a daily basis. The difference is that the relief pool method allows the Sheriff's Office to recognize its FTE limitations when scheduling staff because the number of officers available for regular patrol and the relief pool are based on the number of budgeted FTEs.

Finally, the Sheriff's Office has always used dispatched calls for service and number of crimes, which are both reactive patrol workload indicators, as the primary indicators of its workload and staffing requirements. While the audit was being conducted, Sheriff's Office staff indicated that the concept of community policing (i.e., proactive measures) was based on each officer being allowed a specified amount of problem solving time for each hour of his/her shift rather than hiring additional staff. This concept, together with the difficulty in quantifying the results of proactive measures, cause audit staff to question why proactive measures would require higher staffing levels than reactive patrol. Additionally, the recommendation does not indicate that it is applicable only to reactive patrol; audit staff intended the

recommendation to apply to all patrol officers based on a determination that a position should be backfilled due to an absence or vacancy.

2-4-3 Analyze, on a regular basis, the reasons that backfill overtime has been used and use the results of the analysis as a basis for refining the criteria for when backfill overtime may be used (see related Recommendation 2-3-1).

Sheriff's Response *"The KCSO concurs, with the following caveats.*

"While further data collection is warranted, we disagree with the recommendation that use of backfill authorization needs to be 'refined.' There is no proof provided in the report that backfill is improperly used."

Auditor's Comment This recommendation was not based on any "proof" that backfill has been improperly used. As stated in the audit discussion, the Sheriff's Office has not been able to validate why overtime has increased. The recommendation is meant to assist the Sheriff's Office in identifying the real reasons that overtime has increased significantly over the last several years, with a primary focus on backfill overtime because that was the highest growth area.

2-4-4 Require all precincts to use MPP as a management tool for scheduling patrol officers.

Sheriff's Response *"The KCSO concurs, and notes that MPP has been used at every precinct, although it has clearly been most useful for Precinct Four. Further, we agree that MPP is a valuable tool, but as noted above, it cannot be the only tool used in determining appropriate patrol staffing levels. We intend to submit appropriate budgetary items related to MPP for 2001."*

Auditor's Comment Although the Sheriff's response indicates that MPP has been used at every precinct, its use has been very limited at Precincts 2 and 3. We would like to reiterate that Precinct 4's

use of MPP was a deliberate attempt to manage overtime and that the success Precinct 4 achieved indicates that MPP should be more broadly used than it currently is.

FINDING 2-5

THE SHERIFF'S OFFICE COMPUTED A RELIEF FACTOR FOR POLICE OFFICER POSITIONS BUT DID NOT USE THE FACTOR AS A SCHEDULING TOOL.

The Relief Factor Identifies the Number of FTEs Required to Fill a Single Post

The concept of a relief factor was introduced in the Sheriff's Office in 1986 when the King County Auditor's Office performed an audit of budgetary staffing standards (Report 85-3). A relief factor is a number that is computed to determine how many FTEs are required to fill a single shift, 8 hours a day, 7 days a week, 365 days a year (i.e., a "post"). The relief factor builds in the average time an employee is absent from work due to vacation, sick leave, training, jury duty, etc., and also accounts for position vacancies.

The purpose of the relief factor is to identify the number of officers that are needed to provide relief for officers who are absent from their regularly assigned posts. It is based on the assumption that if all officers are assigned to a regular post, another officer will generally be needed, through the use of overtime or comp time, to backfill for an absent officer. The relief officers should be assigned to a relief (i.e., floater) pool to accommodate these absences and reduce backfill overtime.

The Relief Factor Has Not Been Used to Establish a Relief Pool

Relief Factor Is Used to Help Determine Staffing for Contract Cities and in the MPP System

Although the Sheriff's Office has updated the relief factor since it was initially computed, it does not use the relief factor for its intended purpose. The Sheriff's Office has not determined the maximum number of posts it can fill based on the relief factor and the authorized number of FTEs. Instead, the precincts assign all

officers to a specific shift and move them among posts based on the supervisors' belief of where the officers are needed, historical workload, and current absence and vacancy factors. Officers are called in on overtime or comp time when a supervisor determines that an absence or vacancy must be backfilled. The relief factor is also built into the MPP system to determine staffing levels based on other parameters input into MPP. However, since Precinct 4 was the only precinct that used MPP on a regular basis, the relief factor and MPP were not reliable for managing overtime on a department-wide basis. The Sheriff's Office does, however, use the relief factor to help contract cities determine the number of officers needed based on the level of services the cities want to purchase from the county.

The Relief Factor for Patrol Officers Should Have Been Approximately 2.06

Audit staff recomputed the relief factor for patrol officers based on historical data from the county's payroll system and other information obtained from the Sheriff's Office, including average annual vacancies and mandatory training requirements. Exhibit F shows the results of that computation.

EXHIBIT F
RELIEF FACTOR COMPUTATION FOR PATROL OFFICERS

	1998	1997	1996	1995	1994
[A]Number of Officers Available	346.5	337	409	382	380
[B]Average Vacancies Per Year	12	15	28	19	24
[C]Post Hours Per Year	2,920.00	2,920.00	2,920.00	2,920.00	2,920.00
ABSENCES:					
Bereavement	1.70	1.82	1.76	1.31	1.73
Comp Time	54.51	51.62	44.64	36.73	32.81
Family Sick	0.03	0.00	0.03	0.04	0.00
Jury Duty	0.80	0.79	0.91	0.68	0.43
Military	5.32	7.09	6.52	7.20	7.13
PD	7.31	10.30	26.99	9.71	17.62
PF	0.15	0.57	0.75	0.87	0.72
PG	4.13	3.80	0.89	1.40	0.00
PW	0.00	0.00	0.00	0.23	0.00
PX	0.02	0.37	0.78	0.35	0.85
Sick	59.17	64.89	61.75	59.67	56.04
Vacation	114.93	124.49	132.43	134.88	128.79
ABSENCES SUBTOTAL	**248.07**	**265.74**	**277.45**	**253.07**	**246.12**
New Hire Training	116.94	191.03	23.39	112.57	128.84
Mandatory Training	37.68	37.68	37.68	37.68	37.68
Optional Training	16.00	16.00	16.00	16.00	16.00
ABSENCE & TRAINING SUBTOTAL	**418.69**	**510.45**	**354.52**	**419.32**	**428.64**
Vacancy Factor	67.46	86.71	133.36	96.89	123.03
TOTAL	**486.15**	**597.15**	**487.88**	**516.21**	**551.67**
RELIEF FACTOR COMPUTATION:					
[D]Hours Per Year Per Officer	1948.00	1948.00	1948.00	1948.00	1948.00
Less Total Absence Factor	486.15	597.15	487.88	516.21	551.67
Available Hours Per FTE	**1461.85**	**1350.85**	**1460.12**	**1431.79**	**1396.33**
[E]RELIEF FACTOR	**2.00**	**2.16**	**2.00**	**2.04**	**2.09**

RELIEF FACTOR COMPUTATION BASED ON 3-YEAR AND 5-YEAR AVERAGES:

	3-Yr. Avg.	5-Yr. Avg.
[D]Hours Per Year Per Officer	1948.00	1948.00
Less Total Absence Factor	523.73	527.81
Available Hours Per FTE	**1424.27**	**1420.19**
[E]RELIEF FACTOR	**2.05**	**2.06**

[A] Based on Adopted Manpower Allocation for Field Operations

[B] Assumes all sworn officer vacancies occurred at the patrol officer level because that is where most of the initial hiring would occur

[C] Based on 8-hour shifts, 365 days per year

[D] Based on a 5/2, 5/3 schedule with an annualized factor for leap year

[E] Post hours per year divided by the available hours per FTE

SOURCES: Absence Hours – King County Payroll System, Hours for Patrol Officers
Training Hours and Vacancy Factor – King County Sheriff's Office

Exhibit F shows the relief factor for each year from 1994 through 1998, as well as three-year and five-year averages. The three-

year and five-year average relief factors reduce the effects of single-year fluctuations in absence and vacancy rates. Exhibit F shows that the relief factor for patrol officers, based on the five-year average, should have been 2.06, although the relief factor used by the Sheriff's Office was 1.86.

A Higher Relief Factor Does Not Necessarily Equate to More FTEs

Current Staffing Level Is Not Based on the Relief Factor

It is important to note that the higher relief factor does not necessarily equate to a need to increase the number of patrol officer FTEs for three reasons. First, and most importantly, the current staffing level is not based on the relief factor. Second, the relief factor cannot be used as the basis for staffing until a baseline staffing level is established that identifies the number of posts the Sheriff's Office should fill based on the workload indicators and performance objectives. Doing this would require a significant amount of time and effort because it would mean tracking not only how many of each workload indicator is performed, but also how long it should take to perform each one. Third, a Crime Analysis Assessment Report, published in 1998 by a consultant hired by the Sheriff's Office, stated that King County patrol officers spend more than twice as much time as officers in other jurisdictions on a dispatched call for service. Based on these factors, it is difficult to determine if the Sheriff's Office is appropriately staffed.

The Relief Factor Can Be Used to Determine How Many Officers Should Be Assigned to a Relief Pool

Even without establishing a baseline staffing level, however, the relief factor can be used to determine the ratio of patrol officer posts to relief pool officers, given the current number of budgeted FTEs. Using the relief factor in this way recognizes that there are both budgetary and FTE constraints. The ratio of posts to

relief pool officers can be calculated using the following formula (based on 1998 patrol officer counts):

No. of Budgeted Patrol Officer FTEs	¸	Relief Factor	=	No. of Posts That Can Be Filled	x	*Scheduling Factor	=	No. of Officers Assigned to Permanent Posts
346.5	¸	2.06	=	168.2	x	1.5	=	252.3

No. of Budgeted Patrol Officer FTEs	-	No. of Officers Assigned to Permanent Posts	=	No. of Officers Assigned to a Relief Pool
346.5	-	252.3	=	94.2

***The Scheduling Factor is the number of FTEs required to fill a single post 365 days per year, assuming no absences. It is calculated by dividing the post hours per year (2,920.00) by the hours per year per officer before absences (1948.00) (see Exhibit F on page 44).

Having a Relief Pool Could Significantly Reduce the Use of Overtime and Comp Time

Based on this formula, the number of budgeted patrol officer FTEs in the Sheriff's Office in 1998, and the revised relief factor, 252.3 patrol officers could have been assigned to permanent posts, and 94.2 officers could have been assigned to a relief pool. The relief factor calculation in Exhibit F shows that each officer should be available an average of 1420.19 hours per year over a five-year period. Multiplying this number by the 94.2 officers who could have been assigned to a relief pool shows that having a relief pool could have provided up to 133,782 hours of backfill time. Since these figures are based on averages, there would always be a margin of error that would result in the need to call an officer in on overtime to backfill for the absence of another officer because a relief pool officer isn't available. Additionally, the number of budgeted patrol officer FTEs should be adjusted to account for dedicated positions that would generally not be available for backfill (e.g., police officers assigned to contract cities). This adjustment would reduce both the number of posts that can be filled and the number of officers available to be assigned to a relief pool in the unincorporated areas of King County. Nevertheless, comparing the 68,449 total patrol officer

overtime and comp time hours for 1998 to the 133,782 hours that would have been available through a relief pool indicates that having a relief pool is likely to have significantly reduced, if not completely eliminated, the need for backfill overtime in the Sheriff's Office.

Moreover, since 1998 patrol officer overtime and comp time increased 9% over 1997 levels despite the addition of 14 patrol officer FTEs, it is clear that adding FTEs is not necessarily the solution to the problem of increasing use of overtime. However, using the relief factor to determine the number of patrol officers available would improve scheduling methods and thus provide a viable alternative to overtime.

Staffing Based on the Relief Factor Can Be Improved With the Concurrent Use of a Binomial Model

The process of using the relief factor can be fine-tuned by using a binomial model to determine which shifts and precincts the relief officers should be assigned to based on the probability that an absence will occur at any particular precinct on any particular shift and day. (A description of the binomial model is at Appendix 5.) Doing this would mean tracking when and where the absences occur throughout the year. Although setting up a system to track the absences is likely to be time consuming initially, there is a high likelihood that over time, such a system would result in a significant decrease in the use of overtime and comp time because it would increase the probability of an officer being available both when and where needed. The potential success of using a relief pool to backfill for absences increases as the number of FTEs in an organization increases because there is a greater amount of flexibility when there are more staff assigned to the relief pool.

Relief Pool Officers Are Assigned to a Shift but Not a Post

It is important to understand that the purpose of using the relief factor is to improve the methods for scheduling officers by recognizing that not every officer should be assigned to a

permanent post because doing so will often result in a need to backfill for absences, thus increasing the use of overtime and/or comp time. It is also important to understand that the officers assigned to the relief pool would not be called in to work only when needed. Rather, they would be assigned to specific shifts within a precinct based on the probability of officers assigned to posts on that shift being absent. The relief pool officers would rotate assignments within their respective precincts and shifts depending on where an absence occurs at any given time.

Using the Relief Factor in Conjunction With the Binomial Staffing Model and MPP Would Optimize Scheduling Abilities

Ideally, using the relief factor in conjunction with the binomial staffing model and MPP would enable the Sheriff's Office to optimize its ability to schedule officers because management would know where and when officers are needed based on historical workload and absences. Consequently, it would also allow the Sheriff's Office to develop the most effective and efficient balance of full-time officers and overtime.

RECOMMENDATION 2-5-1

Sheriff's Office management should:

Use the relief factor as a basis for scheduling patrol officers. Specifically:

- determine the number of permanent patrol officer posts to be filled based on the budgeted number of FTEs and the relief factor;
- assign excess patrol officers to a relief pool and schedule them to a shift and precinct but not a post;
- use the relief pool officers as the primary means of backfilling for absences and vacancies; and
- update the relief factor on an annual basis using payroll data from the county's payroll system.

Sheriff's Response

"We disagree with the recommendation that the proper way to staff police is by first determining the number of budgeted FTEs, then assigning a corresponding number of districts. The proper way to allocate is by first determining needs and then seeking the appropriate number of FTEs. If the Auditor's Office has evidence of the former method being used effectively in other locations, the KCSO would appreciate having that information shared.

"The KCSO feels that a valid optimization model must first be developed to determine the proper department-wide staffing levels before we implement a relief pool system. We intend to submit a budget request for 2001 to fund this analysis. We will also provide a budget request for a relief pool staffing test at one of our precincts."

Auditor's Comment

Audit staff agree with the Sheriff's response that the ideal way to allocate staff is by first determining needs and then seeking the appropriate number of FTEs. However, as stated in the audit, the recommendation to implement the relief pool based on the budgeted number of FTEs acknowledges that the Sheriff's proposed method is not always realistic given that the county, and thus the Sheriff's Office, has both FTE and budget constraints that must be considered.

The Sheriff's response also discusses the need to provide a budget request for a relief pool staffing test at one of the precincts. During the audit, Sheriff's Office staff indicated that officers are currently rotated based on the supervisor's determination as to where an officer is needed on any given day. Audit staff reiterate that using a relief pool is meant to provide a more objective means of accomplishing such rotations, and thus, we do not see the need for this to require additional funding to implement.

FINDING 2-6

PROCEDURAL CHANGES REDUCED COURT OVERTIME COSTS BY 25%, FROM 1994 TO 1998. HOWEVER, THE LACK OF A SYSTEMATIC METHOD TO NOTIFY OFFICERS OF CHANGES IN COURT DATES RESULTS IN OFFICERS RECEIVING OVERTIME PAYMENTS FOR UNNECESSARY COURT APPEARANCES.

1993 Audit Recommended Changes for Improved Management of Court Overtime

Audit staff reviewed court overtime because Sheriff's Office staff identified it as an issue that impacted overtime expenditures. In 1993, audit staff prepared an audit, *Police Overtime for Court Appearances*, that recommended improved management of court appearances by the Sheriff's Office, Prosecuting Attorney's Office (PAO) and District Court. We followed up on the audit recommendations to determine the current implementation status and impact on overtime expenditures. Per the audit recommendations, the Sheriff's Office has implemented a "key system"[15] to schedule officers' District Court appearances and the District Court has implemented uniform operating policies and procedures for its court divisions. However, the PAO has not implemented a voice mail system to notify officers of jury trial dates and cancellations. Exhibit G shows the impact of implementing the audit recommendations on court overtime expenditures from 1994 through 1998.

Court Overtime Expenditures Decreased Almost $140,000 (25%) From 1994 to 1998

As a result of the 1993 audit, the Sheriff's Office and the District Court improved the management of court overtime and reduced court overtime expenditures as shown in Exhibit G.

[15] Under the key court system, officers are assigned to the district court nearest where they work. This provides the courts the ability to schedule multiple cases involving the same officer on a single date, thus reducing the number of times the officer must appear in court.

EXHIBIT G

COMPARISON OF COURT OVERTIME EXPENDITURES, 1994 THROUGH 1998

Year	Court Overtime Hours	Percentage of Total Department Overtime Hours	Court Overtime Expenditures	Percentage of Total Department Overtime Expenditures
1994	not available	not available	$553,118	18.90%
1995	15,152.25	16.10%	$546,676	15.60%
1996	13,864.50	10.89%	$503,218	10.64%
1997	10,737.50	8.73%	$396,907	8.89%
1998	11,243.25	8.40%	$413,947	8.42%

SOURCE: Sheriff's Office Overtime Reports

Court overtime hours were not tracked in 1994; however, Exhibit G shows that they decreased by 3,909 hours (26%), from 15,152 hours in 1995 to 11,243 hours in 1998. Court overtime expenditures also decreased, from $553,118 in 1994 to $413,947 in 1998. This decrease of almost $140,000 represents a 25% reduction in court overtime expenditures.

Court Overtime Can Never Be Completely Eliminated

Despite these decreases, it is important to note that court overtime can never be completely eliminated because some officers, especially those who work swing and graveyard shifts, will always have to be scheduled outside their normal work shift due to the court's operational hours. Since the labor contract for police officers provides that officers who appear in court for a session that starts two or more hours before or after the officers' regular shifts are entitled to a minimum of four hours of overtime, it is important that unnecessary court appearances by officers be minimized.

Notification of Court Dates and Cancellations

No Consistent Method Exists for Notifying Officers of Changes in Court Dates

The absence of a consistent method to notify officers of changes in the court schedule often results in unnecessary court appearances and officers being paid overtime unnecessarily. According to District Court clerks, the PAO is responsible for notifying police officers of changes in court dates and cancellations. King County currently has no voice mail system for officers to call to hear about changes in court appearances. Many officers have pagers but there is not an official system to use the pagers to notify officers of changes. PAO staff sometimes call the officers at their precinct to inform them of changes, but officers do not always get the messages. Additionally, police officers have mailboxes but do not always check them regularly.

Defendant Failures to Appear and Continuances May Cause Officers to Appear in Court Unnecessarily

There are two other reasons why an officer may appear in court unnecessarily, neither of which can be known in advance:

- the defendant may fail to appear (FTA), and
- the defense attorney may ask for a continuance on the day of the trial.

When an officer shows up for court under these circumstances and the appearance was scheduled at a time that is not part of the officer's regularly scheduled shift, overtime costs are unnecessarily incurred. The Sheriff's Office does not currently track the number of times an officer appears in court and does not testify due to FTAs or continuances, and there is no system in place to determine the related costs in terms of court overtime.

Notification Systems

Standby

One alternative is to place officers on standby the morning of the scheduled court date instead of having them appear without knowing whether the case will be heard that day. For example, at the Aukeen Division, officers have the option to go on standby for three hours, at half-time pay, the morning of a jury trial. If the officer does not hear from the prosecuting attorney by 11:30 a.m., s/he knows the case will not be heard that day. Otherwise, officers can choose to show up at 8:30 a.m. on the scheduled court date, with the chance that the case will not be heard. The District Court divisions do not all offer the standby option; so in some instances, the officer will always be required to appear if s/he has been issued a subpoena. It is important to note that if the standby alternative is extended to other courts, the decision for whether the officer goes on standby or appears in court should be made by the court. Otherwise, it is likely that many officers would choose to maximize their earnings by appearing in court and earning a minimum of four hours at time and a half rather than going on standby for three hours at half-time pay.

Other Agency Notification Systems Include Recorded Messages

Audit staff identified two systems used by other agencies, the Washington State Patrol and the Snohomish County Prosecuting Attorney's Office, to notify officers of court cancellations or continuances.

Police officers in Snohomish County call the PAO's recorded message line the night before a scheduled court date to confirm their court appearances. This system has been used for 15 years, and is effective because there is a collaborative effort between the PAO and police officers to ensure the system works.

The Washington State Patrol uses Repartee, a voice mail system that allows troopers to check their private mailbox messages before a scheduled court date to confirm their appearance. Troopers are required to check for messages twice daily when they are on duty. Repartee has been in place for over ten years.

Recorded Message Systems Work for Other Agencies

The success of both the Snohomish County and Washington State Patrol notification systems indicates that King County could improve its system and further reduce its court overtime costs with a collaborative effort among the Sheriff's Office, the PAO, and the courts to develop a system to ensure that the courts always have access to officers' work schedules and notify officers of changes in court dates in a timely manner.

RECOMMENDATIONS

Sheriff's Office management should:

2-6-1 Work with the District Court to implement a system to provide each division, on a consistent basis, with the work, vacation, and training schedules of every officer assigned to that division.

Sheriff's Response *See Recommendation 2-6-4*

2-6-2 Work with the Prosecuting Attorney's Office to develop and implement an effective system for notifying officers of changes in court dates.

Sheriff's Response *See Recommendation 2-6-4*

2-6-3 Implement a system to track the number of court appearances when an officer did not testify, as well as the reason for not testifying, and use the results to identify areas where improvements can be made in managing court overtime.

Sheriff's Response *See Recommendation 2-6-4*

2-6-4 Work with the District Court divisions to expand the use of standby to reduce court overtime costs.

Sheriff's Response *"The KCSO concurs, with the following caveats.*

"We will continue our current efforts to work with the King County Prosecutor's Office to solve this overtime issue. We will submit a 2001 budget request related to developing, implementing, and managing a tracking and notification system for court appearances. The cooperation of other agencies is imperative to our success.

"An alternative that should receive consideration is that the courts and the King County Prosecutor's Office could become responsible for all costs that are incurred when they fail to notify deputies of cancellations, schedule changes, and continuances."

Auditor's Comment The Sheriff's alternative recommendation to make the courts and Prosecutor's Office responsible for all costs that are incurred when they fail to notify deputies of cancellations, schedule changes, and continuances does not solve the problem of officers appearing in court unnecessarily. Rather, it simply reallocates the cost of who is paying. Although there may be a greater incentive to reduce the number of unnecessary court appearances if the courts or Prosecutor's Office pays the associated overtime costs, audit staff believe that the best solution is to focus on reducing the number of unnecessary court appearances.

FINDING 2-7

GROWTH IN THE USE OF COMP TIME INCREASES COSTS TO THE SHERIFF'S OFFICE THROUGH REDUCED POLICE SERVICES, HIGHER COSTS, AND/OR ADDITIONAL USE OF BACKFILL OVERTIME WHEN THE COMP TIME IS TAKEN LATER. ALSO, THE SHERIFF'S OFFICE FACES THE POTENTIAL OF UNANTICIPATED PAYOUTS FOR EMPLOYEES WHO CASH OUT THEIR UNUSED COMP TIME.

Comp Time Reduces the Level of Policing Services and Increases Department Costs

Earning comp time compounds the issue of increasing overtime because comp time has the potential to reduce the level of policing services, as well as to increase the total department costs, including overtime.

Comp Time Reduces Police Services by 30 Minutes for Every Hour Worked

Comp time earned reduces the level of police services by 30 minutes for every hour worked because it is earned at time and a half. When an officer works one hour of overtime, police services are increased by that hour of work. However, when an officer earns one hour of comp time, police services are immediately increased by that hour of work and later decreased by one and a half hours, for a net loss in police services of one-half hour. This means, for example, that for the 16,940.24 hours of comp time taken by patrol officers in 1998, the Sheriff's Office provided only 11,293.49 hours of patrol services. The extra 5,646.75 hours that patrol officers took as time off equates to 3.98 FTEs[16] of police services paid for but not received.

[16] The 3.98 FTEs was calculated by dividing the extra 5,646.75 hours by the 1,420.19 hours available per FTE, as determined by the relief factor calculation shown in Exhibit F.

Comp Time Results in Additional Overtime and/or Comp Time Use When Positions Are Backfilled

Furthermore, the Sheriff's Office backfilled many of the hours taken off as comp time through the use of additional overtime or comp time earned. One reason for this is that officers can take their comp time off "on demand" (i.e., with limited notice to their supervisors),[17] so the time off becomes an absence that the supervisor did not plan for when developing officer work schedules. Thus, allowing officers to earn comp time in lieu of overtime is likely to be one reason that the use of both overtime and comp time increased from 1994 through 1998. However, it is important to note that changes to this requirement would require renegotiation of the terms of the labor agreement.

Comp Time Increases Costs When the Time Is Taken After Salary Adjustments Have Been Made

The use of comp time can also cost the Sheriff's Office more than overtime because officers sometimes earn more money when they take the comp time off than when they earned it (e.g., due to step increases or promotions). This is especially true for comp time balances carried over to the following year, which causes the time taken to be paid at a rate that includes a cost of living allowance (COLA). For example, the 3.25% COLA that patrol officers received in 1999 meant that their comp time balance of 6,648 hours at the end of 1998 would have cost the Sheriff's Office a minimum $5,320 more in 1999 than in 1998. This increase is even before adding benefits and employer taxes.

Comp Time Increases the Potential for Unfunded Liabilities

Comp time also raises a concern regarding unfunded liabilities. Officers are allowed to cash out any unused comp time in the first payroll period of December each year. Although they are only allowed to carry a maximum comp time balance of 60 hours,

[17] The labor contract with the Police Officers' Guild requires officers to give a minimum of two days' notice for use of up to two days of comp time and one additional day's notice for each additional day of comp time to be used.

the potential for high annual payouts increases as the total comp time balances increase. Additionally, some officers may elect to carry the maximum balance over a period of years, until it is ultimately paid out when the officer retires. The potential for unanticipated payouts from these unfunded liabilities becomes a larger concern as comp time balances increase, as they did from 1994 through 1998.

RECOMMENDATIONS

Sheriff's Office management should:

2-7-1 Implement policy and budget decisions that address the increasing accumulation of comp time. Specifically, they should use historical comp time payouts, in conjunction with the estimated comp time balance, as a basis for estimating the amount to include in their requested budget as a potential liability.

Sheriff's Response *"The KCSO concurs."*

2-7-2 Identify comp time issues that could potentially result in increased use of overtime, such as taking comp time off on demand, and work with union representatives to address the issues.

Sheriff's Response *"Comp time accumulation is already limited by labor contracts. We agree that the Executive and Council staff should continue to work with the King County Police Officers Guild on other comp time use issues."*

Auditor's Comment The focus of the audit discussion and recommendations was on the problems associated with overall department increases in comp time balances and the resulting issues with officers using their comp time and a growing and unfunded liability. However, it should be emphasized that the comp time limitation is only for the amount that can be accumulated, not the amount that can be earned. An officer who takes time off to reduce his/her comp

time balance becomes eligible to earn additional comp time up to the accumulation limit.

FINDING 2-8

THERE WAS NO CORRELATION BETWEEN PRIOR YEARS' HISTORICAL OVERTIME EXPENDITURES AND REQUESTED BUDGET AMOUNTS OR BETWEEN ADOPTED BUDGET AMOUNTS AND ACTUAL EXPENDITURES.

Audit staff identified two primary issues regarding budgeted overtime expenditures. First, historical overtime expenditures were not used as a basis for estimating future overtime budgets. Second, the adopted overtime budget was not used as a constraint for overtime expenditures.

Historical Overtime Expenditures Were Not Used as a Basis for Estimating Future Overtime Budgets

The Sheriff's Office has not adequately addressed its overtime needs through the budget process, as evidenced by the need to request supplemental budget appropriations for both 1998 and 1999. As discussed in Finding 2-2, Sheriff's Office staff stated that they expected or were expected to pay for unbudgeted overtime expenditures through salary savings,[18] which suggests that overtime was intentionally underbudgeted. One factor contributing to the significant discrepancies between the adopted overtime budget and actual overtime expenditures is that the Sheriff's Office did not use historical overtime expenditures as the basis for estimating future overtime budgets. For example, although the Sheriff's Office had overspent its 1996 and 1997 overtime budgets by $1.7 million and $1.4 million, respectively, it did not request any additional overtime funds for the 1997 budget and only requested $0.9 million for the 1998 budget. Exhibit H shows the difference between what the Sheriff's Office requested

[18] Salary savings occur when a vacant position is not immediately filled or when a replacement employee is paid a lower salary than the employee s/he replaced.

in its overtime budget and what should have been requested based on historical overtime expenditures.

EXHIBIT H

COMPARISON OF HISTORICAL OVERTIME EXPENDITURES AND REQUESTED OVERTIME BUDGET

Year	Current Year Actual Overtime Expenditures	Current Year Adopted Overtime Budget	Sheriff's Office Requested Amount for Next Fiscal Year	Proposed Overtime Budget for Next Fiscal Year (Adopted + Requested)	Difference Between Current Year Actual and Proposed
1993	$2,234,529	$1,264,214	$724,357	$1,988,571	$245,958 (11.01%)
1994	$2,599,673	$1,453,960	$868,834	$2,322,794	$276,879 (10.65%)
1995	$3,207,836	$2,250,760	$870,793	$3,121,553	$86,283 (2.69%)
1996	$4,458,109	$2,190,449	$0	$2,190,449	$2,267,660 (50.87%)
1997	$4,332,218	$2,316,220	$922,160	$3,238,380	$1,093,838 (25.25%)
1998	$4,917,349	$2,396,869	$690,900	$3,087,769	$1,829,580 (37.21%)

SOURCES: Actual Overtime Expenditures and Adopted Overtime Budget – Sheriff's Office Overtime Reports
Sheriff's Office Requested Amount for Next Fiscal Year – Sheriff's Office Budget Requests

Overtime Budget Requests Were 2.7% to 50.9% Less Than They Should Have Been

Exhibit H shows the difference between what the Sheriff's Office should have requested and what it did request for the 1994 through 1999 budget processes. The total requested budget for the following fiscal year can be obtained by adding the Sheriff's Office requested amount for the next fiscal year to the current year adopted overtime budget. Subtracting the resulting figure from the current year's actual overtime expenditures provides the difference between what was requested and what should have been requested by using historical overtime expenditures as the basis for projecting future overtime needs. Exhibit H shows that these differences ranged from $86,283 (2.7%) to $2.3 million

(50.9%) for the 1994 through 1999 budget processes and averaged 23% less than what they should have been.

Additional Overtime Dollars Were Disproportionately Allocated to Specific Organizational Units

Because only incremental changes to the budget are specifically identified and justified during the budget process and because the adopted budget amounts are often less than the requested amounts, it was not possible for audit staff to determine how the Sheriff's Office intended to allocate the additional overtime funds that it requested. However, in the adopted budget, adjustments were often not made or were disproportionately made to specific organizational units despite the overtime budget for those units being consistently overspent. For example, the overtime budget for the Air Support Unit was $10,000 for all three years although the unit's overtime expenditures were $15,312 in 1997 and $17,322 in 1998; and in the Fiscal Unit, the overtime budget was adjusted from $12,000 in 1997 to $16,000 in 1998 and $18,000 in 1999 despite overtime expenditures of $26,810 in 1997 and $39,943 in 1998.

1995 Budget Proviso Required Historical Data to Be Used as a Basis for Developing the Budget Proposal for Overtime

Overspending the overtime budget in the Sheriff's Office has been an issue of concern to the county council for many years. Based on these concerns, the council incorporated a proviso in the 1995 budget that required the Sheriff's Office to develop "a plan for improved tracking and management of department overtime hours and costs" and that the overtime data collected by the department be used in developing its 1996 budget proposal for overtime. The proviso required the Sheriff's Office to begin tracking its overtime usage in more specific detail than previously, including by shift and activity, as well as by patrol

district or minor organizational unit. Audit staff review of overtime data tracked by the Sheriff's Office indicates that the requirements of the 1995 budget proviso were never fully complied with, both with regard to the level of detail required for tracking data and the requirement to begin using historical overtime expenditures as a basis for developing future overtime budget proposals.

The discrepancies between the historical overtime expenditures and the requested overtime amounts have resulted in the executive and council making budget decisions based on incomplete information. It is important to note, however, that before building historical overtime data into the budget, Sheriff's Office management must first implement procedures that enable them to analyze and monitor when, where, and why overtime is being used and determine whether the overtime was necessary (see Recommendation 2-2-1). Failure to do this may result in budget adjustments for overtime use that are both unnecessary and inefficient.

Actual Expenditures Varied Significantly From the Adopted Budget

Audit staff also found that Sheriff's Office staff did not consider the overtime budget as a maximum amount that could be spent on overtime, which resulted in the overtime budget being consistently overspent. Although the overtime budget increased each year and almost doubled from 1993 to 1998, the number of overtime hours used grew at a faster pace than the overtime budget despite significant decreases in the workload indicators, as previously discussed. This meant that the overtime budget was never sufficient to cover the amount of overtime used. Audit staff used the Sheriff's overtime reports to compare the 1997 and 1998 adopted budget and actual overtime expenditures and the 1999 budgeted overtime amounts. Exhibit I highlights the results of this comparison for several of the overtime categories. The complete results of the comparison are presented in Appendix 6.

EXHIBIT I

COMPARISON OF BUDGETED AND ACTUAL OVERTIME EXPENDITURES FOR SELECTED OVERTIME CATEGORIES

Overtime Category	1997 Adopted Budget	1997 Actual Expen-ditures	1997 Amount (Over)/ Under Budget	1997 Percentage (Over)/ Under Budget	1998 Adopted Budget	1998 Actual Expen-ditures	1998 Amount (Over)/ Under Budget	1998 Percentage (Over)/ Under Budget	1999 Adopted Budget
Records	17,000	39,388	(22,388)	(131.7%)	18,000	36,507	(18,507)	(102.8%)	20,000
Fiscal	12,000	26,810	(14,810)	(123.4%)	16,000	39,943	(23,943)	(149.6%)	18,000
Personnel	3,000	15,467	(12,467)	(415.6%)	6,000	32,943	(26,943)	(449.1%)	8,000
Property Management Unit	17,000	143,203	(126,203)	(742.4%)	20,000	160,912	(140,912)	(704.6%)	25,000
Precinct 2	180,468	464,046	(283,578)	(157.1%)	241,434	593,251	(351,817)	(145.7%)	266,952
Precinct 3	280,000	579,582	(299,582)	(107.0%)	256,995	526,548	(269,553)	(104.9%)	256,995
Precinct 4	230,376	504,380	(274,004)	(118.9%)	253,304	410,691	(157,387)	(62.1%)	253,304
Criminal Investigation Division	330,000	473,362	(143,362)	(43.4%)	335,000	614,977	(279,977)	(83.6%)	480,482
District Court Security	82,400	40,399	42,001	51.0%	82,400	295,925	(213,525)	(260.4%)	82,400
Traffic	110,000	175,788	(65,788)	(59.8%)	110,000	202,360	(92,360)	(84.0%)	120,000

NOTE: Dollar amounts in this exhibit are not adjusted for inflation.

SOURCE: Sheriff's Office Overtime Reports

Exhibit I shows significant differences between the budgeted and actual overtime expenditures for various units. For example:

- overtime expenditures in the Records Unit exceeded the budgeted amount by $22,388 (132%) in 1997 and $18,507 (103%) in 1998;
- overtime expenditures in the Fiscal Unit exceeded the budgeted amount by $14,810 (123%) in 1997 and $23,943 (150%) in 1998; and
- overtime expenditures in all of the precincts exceeded the budgeted amounts by $274,004 to $299,582 (107% to 157%) in 1997 and 157,387 to 351,817 (62% to 146%) in 1998.

Although Exhibit I and Appendix 6 compare the budgeted and actual overtime expenditures only for 1997-1999, substantial differences have recurred over many years, often with the amount of the discrepancies varying greatly among the various units of the Sheriff's Office. For example, Appendix 6 shows that the discrepancies ranged from -1,417% to 48% in 1997 and -1,704% to 49% in 1998. The significant amounts of the

discrepancies resulted in a total overtime budget overexpenditure rate of 50% in 1997 and 81% in 1998. Unless corrective action is implemented, it is likely that the actual overtime expenditures will always exceed the budgeted amounts.

Discrepancies Reflect Inadequate Accounting Procedures and Internal Controls

These significant discrepancies between historical overtime expenditures, budgeted overtime amounts, and actual overtime expenditures reflect inadequate accounting procedures and financial and management controls, which resulted in the Sheriff's Office spending current expense funds without appropriation authority in 1998.

RECOMMENDATION 2-8-1

Sheriff's Office management should:

Use the combination of historical overtime expenditures and analysis of overtime used (see related Recommendation 2-2-1) to estimate the budget for future overtime needs.

Sheriff's Response

"The KCSO concurs.

"As we have in the past, we will submit a 2001 budget in line with the recommendation that we fully fund our forecasted overtime expenses. For 2001, however, we will discontinue our practice of mitigating that request by subtracting the anticipated salary savings."

Auditor's Comment

As stated in the audit discussion, before historical overtime data is built into the budget, the Sheriff's Office must implement procedures that enable them to analyze and monitor when, where, and why overtime is being used and determine whether the overtime is necessary. Audit staff do not believe that the Sheriff's proposal to increase the overtime budget is appropriate until the Sheriff's Office has taken adequate steps to analyze and manage overtime use. Otherwise, there is no incentive to *manage* overtime.

APPENDICES

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APPENDIX 1

ANALYSIS OF PATROL OFFICER HOURS WORKED AND WORKLOAD PERFORMANCE INDICATORS, 1994 TO 1998

Actual Hours Worked:	**1994**	**1995**	**1996**	**1997**	**1998**	**Cumulative Percentage Change**
Regular	586,453	580,172	573,545	549,719	569,274	
% Increase/Decrease		(1.07%)	(1.14%)	(4.15%)	3.56%	(2.93%)
Overtime (OT)	42,316	44,957	62,359	52,090	57,195	
% Increase/Decrease		6.24%	38.71%	(16.47%)	9.80%	35.16%
Comp Time (CT)	8,129	8,285	10,091	10,469	11,254	
% Increase/Decrease		1.93%	21.79%	3.75%	7.50%	38.45%
SUBTOTAL (OT + CT)	50,445	53,242	72,450	62,559	68,449	
% Increase/Decrease		5.55%	36.08%	(13.65%)	9.41%	35.69%
TOTAL	636,898	633,414	645,995	612,278	637,724	
% Increase/Decrease		(0.55%)	1.99%	(5.22%)	4.16%	0.13%
Patrol Officer Earnings:	$17,979,507	$17,700,941	$18,919,631	$17,646,874	$17,968,371	(0.06%)
Workload Indicators:						
Population Served	643,976	643,430	619,840	547,501	546,172	
% Increase/Decrease		(0.08%)	(3.67%)	(11.67%)	(0.24%)	(15.19%)
Dispatched Calls for Service	168,084	167,446	157,086	131,894	135,235	
% Increase/Decrease		(0.38%)	(6.19%)	(16.04%)	2.53%	(19.54%)
Total Crimes (Part I & Part II)	56,548	57,790	52,976	42,929	44,228	
% Increase/Decrease		2.20%	(8.33%)	(18.97%)	3.03%	(21.79%)
Data Analysis:						
FTEs Based on Hours Worked	306.22	304.55	310.60	294.39	306.62	0.13%
Patrol Officers Per 1,000 Citizens	0.476	0.473	0.501	0.538	0.561	18.06%
Patrol Officer Hours Per Citizen	0.99	0.98	1.04	1.12	1.17	18.06%
Citizens Served Per Officer	2,102.96	2,112.73	1,995.63	1,859.80	1,781.26	(15.30%)
Personnel Dollars Spent Per Citizen for Patrol Services	$27.92	$27.51	$30.52	$32.23	$32.90	17.83%
Dispatched Calls for Service Per Officer	548.89	549.82	505.75	448.03	441.05	(19.65%)
Dispatched Calls for Service Per 1,000 Citizens	261.01	260.24	253.43	240.90	247.61	(5.14%)
Patrol Officer Time (Hours) Per Dispatched Call for Service	3.79	3.78	4.11	4.64	4.72	24.45%
Personnel Costs Per Dispatched Call for Service	$106.97	$105.71	$120.44	$133.80	$132.87	24.21%
Part I Crimes Per Officer	97.06	104.46	94.61	80.19	71.40	(26.43%)
Part II Crimes Per Officer	87.60	85.29	75.95	65.63	72.84	(16.85%)
Total Crimes Per Officer	184.66	189.76	170.56	145.83	144.24	(21.89%)
Crimes Per 1,000 Citizens	87.81	89.82	85.47	78.41	80.98	(7.78%)

SOURCES: Hours Worked and Personnel Expenditures - King County Payroll System
Performance Indicators - King County Sheriff's Office

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APPENDIX 2

OVERTIME EXPENDITURES BY CATEGORY, 1994 TO 1998

GENERAL OVERTIME CATEGORIES									
	Total Expenditures	General Court	Percentage of Total	Total Operational	Percentage of Total	Holiday	Percentage of Total	Training	Percentage of Total
1994	$2,925,955	$553,118	18.90%	$1,700,895	58.13%	$560,910	19.17%	$111,033	3.79%
1995	$3,505,289	$546,676	15.60%	$2,696,108	76.92%	$147,842	4.22%	$114,663	3.27%
1996	$4,729,608	$503,218	10.64%	$4,068,222	86.02%	$133,854	2.83%	$24,315	0.51%
1997	$4,462,185	$396,907	8.89%	$3,703,330	82.99%	$146,019	3.27%	$215,928	4.84%
1998	$4,917,349	$413,947	8.42%	$4,111,744	83.62%	$143,929	2.93%	$247,729	5.04%

OPERATIONAL OVERTIME										
	Other Operational	% of Total	Call-Out	% of Total	Shift Extension	% of Total	Backfill	% of Total	Precinct Detectives	% of Total
1994	$1,687,594	99.22%	not tracked		not tracked		not tracked		$13,301	0.78%
1995	$2,666,887	98.92%	not tracked		not tracked		not tracked		$29,222	1.08%
1996	$2,214,697	54.44%	$478,324	11.76%	$536,533	13.19%	$835,219	20.53%	$3,449	0.08%
1997	$1,133,746	30.61%	$727,670	19.65%	$593,350	16.02%	$1,248,564	33.71%	not tracked	
1998	$1,639,875	39.88%	$680,704	16.56%	$612,812	14.90%	$1,178,353	28.66%	not tracked	

SOURCE: Sheriff's Office Overtime Reports

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APPENDIX 3

ISSUES AND RECOMMENDATIONS IDENTIFIED BY THE KING COUNTY SHERIFF'S OFFICE OVERTIME COMMITTEE, SEPTEMBER 1998

ISSUE	RECOMMENDATION
PART I – Causes/drivers over which the Sheriff's Office has near total control in effecting change:	
1. No guidelines, policies or SOP's that govern the use of overtime	Incorporate portions of issue paper into the department's Policies and Procedures/Updated SOP.
2. Lack of accurate staffing and vacancy data	Produce monthly vacancy report for all three divisions identifying number of commissioned budgeted FTEs, actual personnel assigned, and vacancies. Address overall vacancy factor/personnel unavailable for duty. Incorporate additional FTEs for contract cities as staged adds.
3. No minimum staffing guidelines	Implement Managing Patrol Performance software – preliminary analysis available by Fall 1998. Loan officers "on a temporary shift only basis" to other areas as needed to reduce backfill overtime; use tracking system (basic credit/debit) to balance books for the loaned labor. Require each precinct to produce a staffing matrix.
4. Knowledge/skill in overtime procedures and contract city requirements	Put together a training team to provide training and conduct ongoing training regarding overtime procedures and contract city requirements.
5. Lack of knowledge with the new overtime forms	Provide training on how to fill out new overtime forms.
6. Efficient management of specialized support services	All specialized support services personnel are counted on as secondary units at all times while on duty, when appropriate (DARE, Metro Security, Anti-Crime Teams, Detectives, Street Crimes/ Proactive Units, Special Operations Marine and Traffic).
PART II – Causes/drivers over which the Sheriff's Office has part control in effecting change:	
1. Administrative demands, staff committees, meetings	Prioritize/eliminate unnecessary committees; review membership of committees to determine if all attendees are necessary and if meetings should be at alternate locations and/or times; build sunset schedule into committees and recharter only as necessary; develop and use videoconference meetings as alternative.
2. Transition to computers	Limit overtime to training precinct and specialty unit trainers; trainers should give block training with blocks divided into segments to coincide with roll calls and unit meetings held during normal work hours.
3. Backfill for nonmandatory training	Minimize backfill overtime for nonmandatory overtime; exceptions to guideline should be submitted to precinct commander for guidance; consider whether training benefits department and employee now or in future (e.g., career development).
4. Compensatory time	Set minimum patrol staffing levels at each work site for both contract cities and unincorporated King County and backfill for comp time only when staffing levels require it at time of comp time use; revise overtime form to reflect all possible comp time and overtime uses (e.g., when comp time use will or will not require backfill overtime). Conduct study to accurately determine how much overtime is used to cover for officers using comp time.

APPENDIX 3 (Continued)

ISSUE	RECOMMENDATION
5. Overall time management efficiency for supervisors and officers	Conduct efficient investigations. Establish in-custody felony paperwork procedures. Field training officers should manage their time to provide continual training and keep up on the daily observation report during the shift. Analyze the possibility of alternative Criminal Investigation Division schedules to reduce call-out overtime. Establish an evidence processing team that includes AFIS personnel. Establish a prisoner transport unit in lieu of or to supplement reserves. Continue planning/scheduling mandatory training ahead of time; provide training during roll call when possible; conduct a study to determine the advantages of computer scheduling of training. Designate a specific time frame for conducting in-service mandatory training for commissioned personnel; temporarily assign officers from each precinct and Special Operations as instructors to the Advanced Training Unit. Train supervisors on issues related to scheduling staff on a 24-hour clock, 7-day work period, and specifically address issues related to the outcome of poor planning.
6. Management of calls, proper prioritization and allocated resources	Use the Peter Billmio study as a template for increased efficiency and savings with regard to management and prioritization of calls.
7. Special events	Stage resources after situations stabilize for unplanned nonemergency events; schedule existing personnel for planned events whenever possible and include use of reserves, explorers and/or local volunteers.
8. Mandatory duties (domestic violence, warrants, Becca Bill, violent crimes)	Consider shift relief resources and their impact on investigations when shift extension overtime would generally be required to complete domestic violence investigations; transport arrest warrants, runaways, or youth-at-risk. Consider the use of other on-duty personnel from Special Operations and other units to provide support at major incidents and crimes.
9. Court scheduling	Consider implementing a 48-hour rule similar to that used in Snohomish County to reduce unnecessary court appearances by officers due to last minute plea bargains.

PART III – Causes/drivers over which the Sheriff's Office has almost no control in effecting change:

1. Laws, regulations and contracts regarding leave	None.
2. Family Medical Leave Act, Fair Labor Standards Act, Americans with Disabilities Act, organ donor, leave donation, bereavement leave, family sick leave, on the job injuries, on-demand comp time leave, military leave, court security	None.

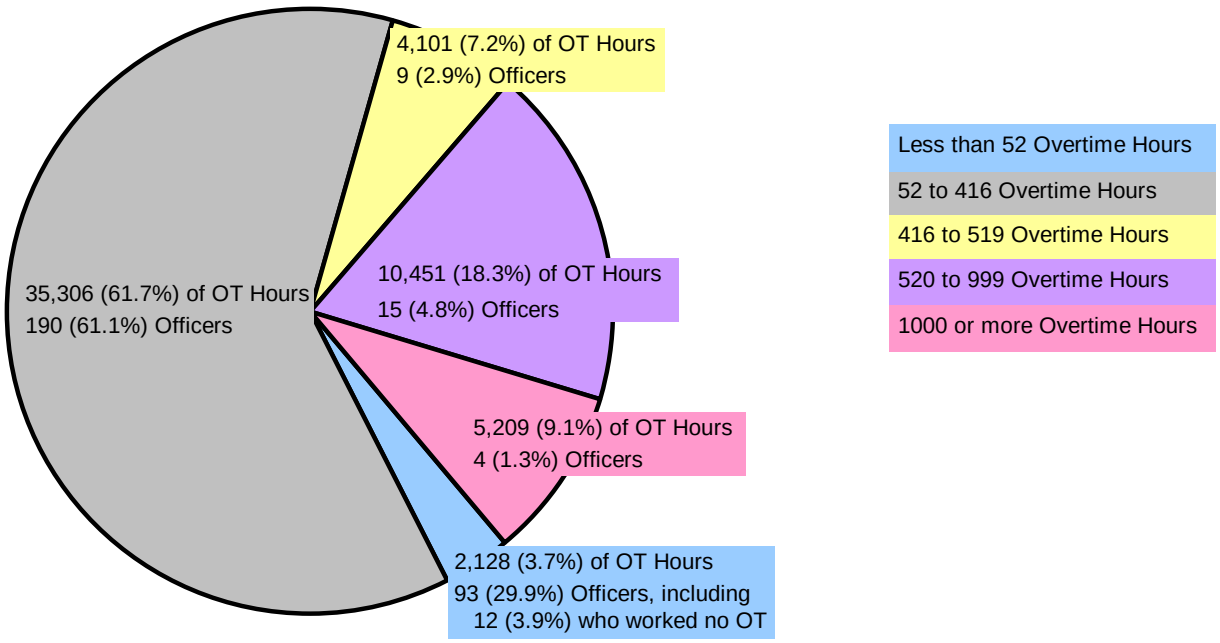
SOURCE: Sheriff's Office Overtime Committee Recommendations Summary, September 1998

APPENDIX 4

PATROL OFFICER OVERTIME, STRATIFIED BY HOURS WORKED AND OVERTIME EARNINGS

	1994	1995	1996	1997	1998
Patrol Officer Overtime (OT) Hours for Year	**42,315.50**	**44,956.50**	**62,358.75**	**52,090.00**	**57,195.00**
Patrol Officer OT Earnings for Year	**$1,586,904**	**$1,632,268**	**$2,288,803**	**$1,937,337**	**$2,105,484**
OVERTIME HOURS:					
Officers working 416 (8 hrs/week) to 519 OT hours	7	12	19	10	9
Average OT hours	498.71	469.92	458.32	458.75	455.64
Average OT earnings	$17,507	$17,823	$16,937	$17,323	$17,122
Officers working 520 (10 hrs/week) to 999 OT hours	5	7	15	10	15
Average OT hours	658.05	647.43	666.20	768.03	696.70
Average OT earnings	$25,697	$24,763	$25,971	$30,202	$26,376
Officers working 1,000 (19.23 hrs/week) or more OT hours	0	0	1	1	4
Average OT hours	0	0	1,300.25	1,354.25	1,302.31
Average OT earnings	0	0	$50,646	$55,450	$52,286
TOTAL officers working 416 or more OT hours	12	19	35	21	28
TOTAL OT hours for officers working 416+ OT hours	6,781.25	10,171.00	20,001.25	13,622.00	19,760.50
Percentage of patrol officer OT hours	16.03%	22.62%	32.07%	26.15%	34.55%
TOTAL OT earnings for officers working 416+ OT hours	$251,037	$387,224	$762,002	$530,699	$758,875
Percentage of patrol officer OT earnings	15.82%	23.72%	33.29%	27.39%	36.04%

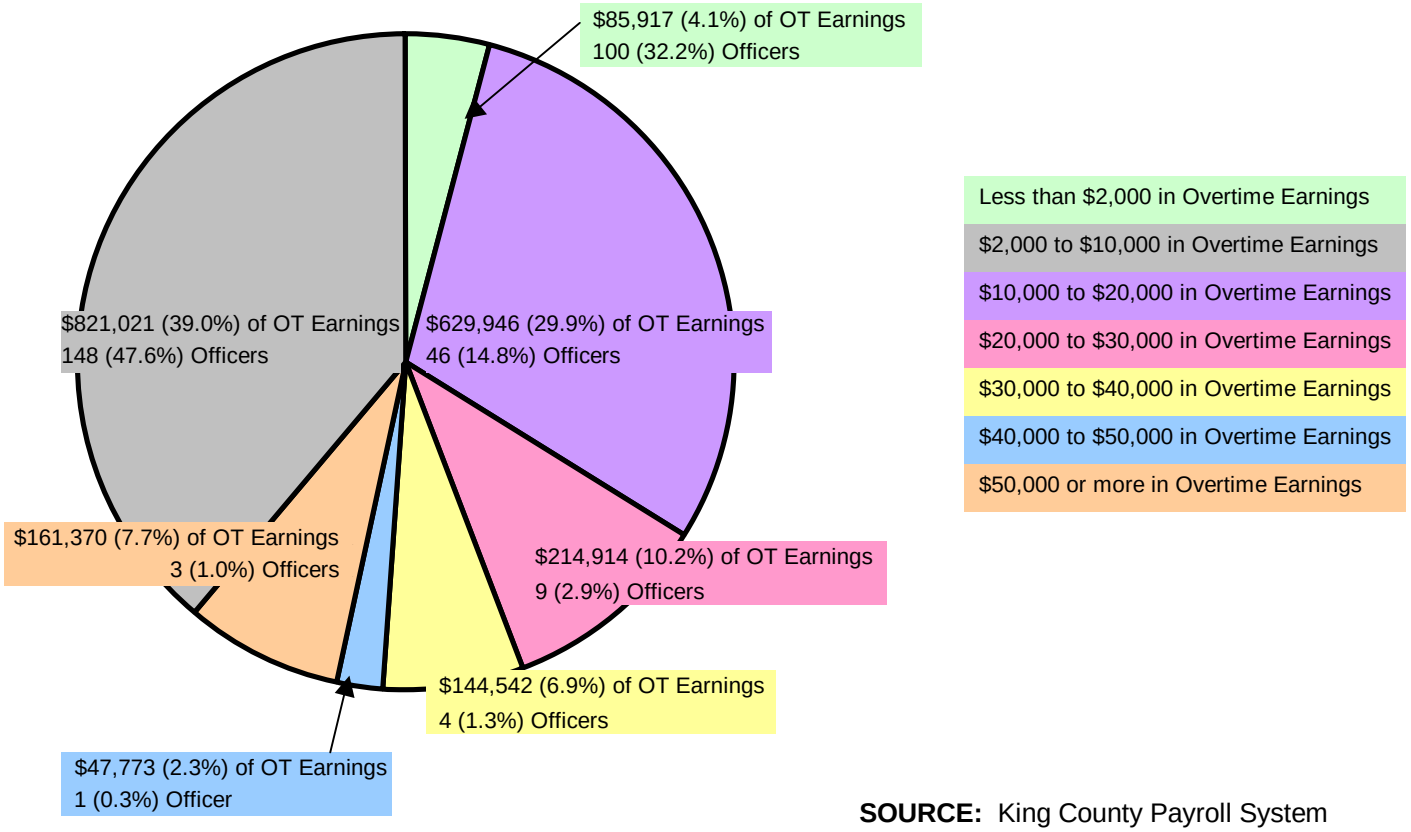
1998 OVERTIME HOURS WORKED



APPENDIX 4 (Continued)

OVERTIME EARNINGS:	1994	1995	1996	1997	1998
Officers earning $10,000-$20,000 in OT	24	32	53	45	46
Average OT earnings	$13,687	$14,083	$13,534	$13,354	$13,694
Average OT hours	379.89	382.84	364.75	360.24	373.59
Officers earning $20,000-$30,000 in OT	5	7	13	6	9
Average OT earnings	$25,827	$23,609	$23,200	$25,431	$23,879
Average OT hours	657.50	594.25	602.06	656.67	623.69
Officers earning $30,000-$40,000 in OT	0	1	2	3	4
Average OT earnings	0	$30,880	$33,845	$36,440	$36,135
Average OT hours	0	820.50	839.88	914.83	924.50
Officers earning $40,000-$50,000 in OT	0	0	1	1	1
Average OT earnings	0	0	$40,500	$40,112	$47,773
Average OT hours	0	0	973.75	995.75	1,226.50
Officers earning $50,000 or more in OT	0	0	1	1	3
Average OT earnings	0	0	$50,646	$55,450	$53,790
Average OT hours	0	0	1,300.25	1,354.25	1,327.58
TOTAL officers earning $10,000+ in OT	29	40	70	56	63
TOTAL OT earnings for officers earning $10,000+ in OT	$457,619	$646,796	$1,177,756	$958,387	$1,198,545
Percentage of patrol officer OT earnings	28.84%	39.63%	51.46%	49.47%	56.92%
TOTAL OT hours for officers earning $10,000+ in OT	12,404.75	17,231.25	31,112.00	25,245.50	31,705.75
Percentage of patrol officer OT hours	29.31%	38.33%	49.89%	48.47%	55.43%

1998 OVERTIME EARNINGS



SOURCE: King County Payroll System

APPENDIX 5

DESCRIPTION OF THE BINOMIAL STAFFING MODEL

The binomial staffing model (BSM) was developed by staff on the Washington State Legislative Budget Committee to identify the most cost-effective mix of full-time staff, intermittent staff (i.e., employees who work only when needed), and overtime for the Department of Correction's (DOC) custody staffing. The BSM approach looks at relief requirements as a whole and uses a computer model to calculate the probabilities of staff absences, that is, how many absences are likely to occur at any given time. The BSM then uses a break-even analysis to identify the least costly mix of relief staff and overtime to cover the absences. Thus, the BSM allows the DOC to forecast when absences are likely to occur and to adjust staffing through the use of relief staff in order to minimize overtime costs.

In the King County Sheriff's Office, patrol officers are assigned to a post, which is an eight-hour shift that is staffed seven days per week. Patrol officers work a 5/2, 5/3 schedule, meaning that they work five days, have two days off, work five more days, then have three days off. The BSM can be used with either a 5/2 schedule or a 5/2, 5/3 schedule. For a straight 5/2 schedule, the BSM assumes the posts are staffed on the same five days of each week and calculates the schedule by entering the number of five-day posts in an Excel spreadsheet. The BSM can also calculate a 5/2, 5/3 schedule when the number of seven-day posts is entered into the spreadsheet. Alternately, a combination of the two schedules can be used in the blended model to calculate the number of relief staff needed to cover either post. The BSM works for any situation where employees work five-day posts, seven-day posts, or a combination of five- and seven-day posts.

The BSM is used to predict unplanned absences, as opposed to planned leave such as vacation, personal holidays or training. A binomial distribution calculates the probability of independent events. The coin toss is often used to demonstrate a binomial model. The toss has two possible outcomes, heads or tails, with the outcome of each toss being independent of the outcome of any previous toss. The binomial distribution predicts the frequency of an outcome given a specific number of events. The BSM predicts the frequency of an absence given a specific number of employees.

The state uses the binomial model to calculate the probability of unplanned absences in correctional facilities by using the historical unplanned absence rate for all institutions and the total number of assigned staff. For example, the model can predict how often four people will be absent at one time and the probability that fewer than four people will be absent. The BSM also calculates how often a full-time relief person would be present at the same time an unplanned absence occurs.

Once the probabilities of absence and the number of relief staff available are determined, a break-even analysis calculates the optimum mix of relief staff and overtime that should be used to fill in for absences. The point where the mix of costs is lowest is the most cost-effective mix of relief staff and overtime.

SOURCE: Washington State Joint Legislative Audit and Review Committee

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APPENDIX 6

COMPARISON OF SHERIFF'S OFFICE OVERTIME BUDGETS TO ACTUAL EXPENDITURES

Overtime Category	1997 *Budget	1997 Actual	1997 $ (Over)/ Under Budget	1997 % (Over)/ Under Budget	1998 *Budget	1998 Actual	1998 $ (Over)/ Under Budget	1998 % (Over)/ Under Budget	1999 Budget
Planning & Computer Resource Unit	3,000	5,046	(2,046)	(68.2%)	3,000	10,017	(7,017)	(233.9%)	3,000
Records	17,000	39,388	(22,388)	(131.7%)	18,000	36,507	(18,507)	(102.8%)	20,000
Fiscal	12,000	26,810	(14,810)	(123.4%)	16,000	39,943	(23,943)	(149.6%)	18,000
Personnel	3,000	15,467	(12,467)	(415.6%)	6,000	32,943	(26,943)	(449.1%)	8,000
Training	30,000	69,340	(39,340)	(131.1%)	40,000	33,478	6,522	16.3%	40,000
Communications Center	250,000	244,750	5,250	2.1%	250,000	294,224	(44,224)	(17.7%)	250,000
Contracting/Crime Analysis Unit	0	0	0	--	0	0	0	--	1,000
Property Management Unit	17,000	143,203	(126,203)	(742.4%)	20,000	160,912	(140,912)	(704.6%)	25,000
Civil Unit	10,000	29,165	(19,165)	(191.7%)	12,000	26,507	(14,507)	(120.9%)	18,000
Internal Investigations Unit	500	3,219	(2,719)	(543.8%)	500	4,405	(3,905)	(781.0%)	1,000
Public Information Office	3,000	7,285	(4,285)	(142.8%)	3,000	5,435	(2,435)	(81.2%)	4,000
Seattle International Raceway	14,000	10,283	3,717	26.6%	14,000	7,130	6,870	49.1%	10,000
Metro	280,807	314,632	(33,825)	(12.0%)	312,568	357,194	(44,626)	(14.3%)	0
Parks	17,964	27,369	(9,405)	(52.4%)	0	25,724	(25,724)	--	0
Precinct 2	180,468	464,046	(283,578)	(157.1%)	241,434	593,251	(351,817)	(145.7%)	266,952
Ballinger	0	46,167	(46,167)	--	0	36,997	(36,997)	--	0
Carnation	0	0	0	--	0	0	0	--	10,809
Kenmore	0	0	0	--	0	0	0	--	35,293
Shoreline (Precinct 5)	120,708	250,320	(129,612)	(107.4%)	99,660	191,060	(91,400)	(91.7%)	128,376
School Resource Officer	0	36,303	(36,303)	--	0	57,669	(57,669)	--	0
Woodinville	17,244	45,044	(27,800)	(161.2%)	24,160	43,289	(19,129)	(79.2%)	24,706
Precinct 3	280,000	579,582	(299,582)	(107.0%)	256,995	526,548	(269,553)	(104.9%)	256,995
Covington	0	6,297	(6,297)	--	18,120	43,621	(25,501)	(140.7%)	22,940
Maple Valley	0	4,910	(4,910)	--	30,200	63,503	(33,303)	(110.3%)	30,882
Newcastle	0	0	0	--	0	0	0	--	21,617
Precinct 4	230,376	504,380	(274,004)	(118.9%)	253,304	410,691	(157,387)	(62.1%)	253,304
Burien	74,724	154,445	(79,721)	(106.7%)	78,520	106,831	(28,311)	(36.1%)	80,293
Sea-Tac	103,464	104,669	(1,205)	(1.2%)	111,740	85,762	25,978	23.2%	114,263
Federal Way Substation	0	6,335	(6,335)	--	0	0	0	--	0
Marine Unit	30,000	56,614	(26,614)	(88.7%)	30,000	33,003	(3,003)	(10.0%)	30,000
Search and Rescue	60,000	61,826	(1,826)	(3.0%)	60,000	43,303	16,697	27.8%	50,000
Criminal Investigation Division	330,000	473,362	(143,362)	(43.4%)	335,000	614,977	(279,977)	(83.6%)	480,482
District Court Security	82,400	40,399	42,001	51.0%	82,400	295,925	(213,525)	(260.4%)	82,400
Superior Court Security	0	12,232	(12,232)	--	0	46,266	(46,266)	--	0
Airport	0	0	0	--	0	0	0	--	23,000
Air Support Unit	10,000	15,312	(5,312)	(53.1%)	10,000	17,322	(7,322)	(73.2%)	10,000
Canine	25,000	23,992	1,008	4.0%	20,000	33,214	(13,214)	(66.1%)	20,000
Automated Fingerprint Identification	290,756	188,914	101,842	35.0%	241,256	228,588	12,668	5.3%	240,756
Disaster - Federal Emergency Mgmt	0	14,995	(14,995)	--	0	0	0	--	0
Records/Elections Section	947	14,369	(13,422)	(1,417.3%)	2,178	39,286	(37,108)	(1703.8%)	0
Public Works	0	3,459	(3,459)	--	0	7,026	(7,026)	--	0
VIP Security	0	90,637	(90,637)	--	0	66,005	(66,005)	--	0
Traffic	110,000	175,788	(65,788)	(59.8%)	110,000	202,360	(92,360)	(84.0%)	120,000
North Bend	11,580	6,049	5,531	47.8%	11,580	5,856	5,724	49.4%	7,000
Park Patrol	0	11,289	(11,289)	--	0	0	0	--	0
Community Oriented Policing Services Field Training Officer Coordinator	0	0	0	--	0	13,255	(13,255)	--	0
Woodinville Festival	0	0	0	--	0	22,265	(22,265)	--	0
Security - Special Operations	0	0	0	--	0	33,336	(33,336)	--	0
Shoreline - Motor Vehicle Excise Tax	0	0	0	--	0	9,106	(9,106)	--	0
Cities Festival	0	0	0	--	0	10,042	(10,042)	--	0
Shoreline Parks	0	0	0	--	0	2,573	(2,573)	--	0
Traffic Safety	280,074	4,526	275,548	--	0	0	0	--	0
TOTAL	**2,896,012**	**4,332,218**	**(1,436,206)**	**(49.6%)**	**2,711,615**	**4,917,349**	**(2,205,734)**	**(81.3%)**	**2,708,068**

*Budgeted amounts are adjusted to reflect revenues received.

SOURCE: Sheriff's Office Overtime Reports

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APPENDIX 7

SHERIFF'S RESPONSE

SHERIFF
KING COUNTY

KING COUNTY SHERIFF'S OFFICE
516 Third Avenue W-116
Seattle, WA 98104-2312
Tel: (206) 296-4155 • Fax: (206) 296-0168

David G. Reichert
Sheriff

July 3, 2000

TO: Don Eklund, King County Auditor

FM: David Reichert, King County Sheriff

C: Executive Ron Sims
Chairman Pete von Reichbauer, King County Council

RE: Final Draft Audit Report of King County Sheriff's Office Overtime

Attached you will find the King County Sheriff's Office initial response to the Final Draft Audit Report on Sheriff's Office Overtime, which was received in our office on June 19, 2000. The King County Sheriff's Office appreciates the hard work that went into your analysis and report. Although we do not always agree with your methodology and certain claims and conclusions, you have provided several valid recommendations that could enhance our efficiency and cost-effectiveness.

Our response is brief, given the two-week time frame to respond to a complex process and report that has been developed by your office for over a year. Because of the long history of the overtime issue, both here and nationally among law enforcement, we view this process and collaboration with your office as an important "work in progress."

We do intend to provide a more comprehensive response and overview, including analysis of the calculations, at the joint meeting of the Management, Labor and Customer Service; Budget and Fiscal Management; and Law, Justice, and Human Services Committees. In the interim, we hope to continue to work with your office on both specific issues and some of your recommended solutions.

With our response, you will note specific questions and requests for additional information directed to your office. In several areas of your report, there are very strong assumptions, conclusions, and allegations, specifically:

- The assertion that there is likely and deliberate misuse of overtime at the patrol and line management level;
- The inference that the KCSO intentionally disregards the King County Council approved budget and deliberately overspends; and
- The assertion that the KCSO Budget Office has never used historical data nor ever requested an overtime budget sufficient to meet the overtime needs forecast by the KCSO.

There was no accompanying documentation provided to us to substantiate many issues you have presented. It is difficult to respond to either certain findings or specific recommendations without the benefit of your supporting documents and information verifying your claims. I would hope that you could readily provide proof to us that supports such claims and opinions so that we can take swift corrective action or have further discussion with your office.

Don Eklund, King County Auditor
July 3, 2000
Page Two

You requested that we respond by indicating corrective measures that we will take and a timeline for such actions. While the directive is clear, it must be noted that many of your recommendations will require a presentation to the Executive and Council in our 2001 budget proposal, as you had also indicated in the document. In most cases, implementing your suggestions will involve additional investments in technology and personnel. We do not have funds for new programs and practices in our existing budget. We cannot assume the Council will supplement our 2000 Budget or even approve these expenditures in the 2001 Budget.

For that reason, our ability to implement several of your recommendations is constrained by the 2001 budget deliberation process and the County's ability and willingness to fund and support those actions. Any corrective actions would then most likely be planned and implemented in 2001.

We must also give careful consideration to the effect of developing additional reporting systems. According to the County Finance Office, SAP and PeopleSoft were to have provided us with much of the detailed data your audit suggests we need to have available to more effectively manage overtime. The systems eventually recommended and adopted must fit well with other county systems and must be integrated into them.

Based on our own internal analysis, which you cited in your report, the Sheriff's Office did implement some corrective actions before the report was completed. In particular, we have revised our overtime forms to collect more data, revised our reports, and renegotiated our city police contract terms about overtime reimbursement.

Finally, I hope that future analyses can address the underlying issues and policies that contribute to budget deficits.

Thank you again for the effort you have put forth to help us improve our operation. Please contact me at 296-4155 if you have any additional questions.

Attachments

King County Sheriff's Office Response to the Final Draft Audit Report of Sheriff's Office Overtime

Introduction

Page 1

The audit provides several valid recommendations, which we discuss individually in this response. Nevertheless, reactive patrol overtime was only one factor in the budget deficit. The KCSO believes that our ability to make meaningful, system-wide improvements is limited because the report analyzes only reactive patrol overtime. Below, we describe two factors that we believe should have received more consideration. We maintain that these and other root causes of the deficit merit a closer examination by the Auditor's Office.

It has been a historical practice of the King County Budget Office to expect the Sheriff to use salary and benefit savings that came from vacancy freezes and attrition to cover a majority of any overtime deficits. The advent of contracting and our policy to provide the service paid for by citizens means that we must strive to be fully staffed. Thus, we can no longer freeze vacancies and must fund transitional training academy positions. This, combined with the cost of retirements, terminations, resignations, and cash-out benefits, has dramatically reduced the amount of salary and benefit savings available.

We believe that the report should have noted that much of the overtime deficit can be attributed to unfunded mandated overtime. This overtime includes but is not limited to discretionary overtime for the contract cities, District Court security, federal agencies' requests, and security for visiting dignitaries. The Sheriff's Office pays the overtime costs to the deputies. Much of the cost is then reimbursed to the County by the city or agency that requested the overtime, but is not credited to the Sheriff's Office budget. This King County accounting practice alters the accuracy of available overtime accounting information and inaccurately inflates any actual KCSO unfunded or deficit overtime. This, among other practices beyond the control of the Sheriff's budget office, has serious implications for the KCSO's ability to manage overtime.

Page 5

The KCSO would like the Auditor's Office to calculate and use the actual inflation factors from 1994 to 1998, rather than assuming three percent per year. We believe the Auditor's Office should provide the total value of the inflation markup from 1994 to 1998.

While the KCSO agrees that better overtime management tools could be developed, we do not concur that "recording and analyzing" overtime in the manner that the report suggests will necessarily reduce overtime.

The KCSO would appreciate a firm date for delivery of the cited management letter and detailed results of the national survey to the Sheriff's Office.

King County Sheriff's Office Response to the Final Draft Audit Report of Sheriff's Office Overtime

Page 6

The report asserts that the Sheriff's Office lacks "comprehensive policies, procedures, and guidelines for managing overtime." The KCSO provided copies of our policies and procedures to the Auditor's Office. This statement would have greater utility if the Auditor's Office could provide examples of the types of documents they would have preferred.

Background

Page 7

The KCSO is concerned that the data deemed insufficient for policy making were deemed sufficient for determining that backfill is a primary cause of overtime. We agree that better data collection tools are in order, and caution against identifying causes without additional information.

We appreciate the Auditor's Office use of the National Institute of Justice study. The use of additional studies would have been useful for comparing the KCSO's overtime budget and use to those of comparable agencies.

Page 8

The KCSO does not concur that the reasons for patrol overtime use are similar to the overtime use by other sworn personnel.

Finding 2-1

Page 8

The Sheriff's Office agrees that the workload indicators we provided to the Auditor's Office provide useful information. Nevertheless, using only dispatched calls for service and Part I and II crimes as the sole basis for the analysis is inconclusive. Staffing and overtime are affected by other factors including service area fragmentation, service delivery models, other work (e.g., special events, call-outs, and on-views), and officer safety issues. In addition, we are bound by contract or mandate to provide some services on overtime (e.g., patrolling Metro Transit), and are not reimbursed by the General Fund for those services.

The KCSO believes that the report should provide evidence that validates the use of these indicators as the sole premise for the analysis of the KCSO's overtime use, or adjust the analysis to include other factors and provide a more accurate assessment of the services provided.

Page 13

The KCSO concurs that in 1998 we provided a higher level of service to citizens than we did in 1994. We do not feel that conclusions should be drawn about the appropriateness of the service level without comparative data. In addition, we believe that the report should include more detailed analysis of the costs associated with implementing the Community Oriented Policing initiatives that were mandated by the King County Council.

King County Sheriff's Office Response to the Final Draft Audit Report of Sheriff's Office Overtime

Page 16

The report states that since full time equivalent officers remained relatively constant while workload factors and unincorporated population decreased, there should be a corresponding decrease in necessary overtime. The KCSO does not believe that the correlation is this straightforward. We maintain that our community policing and crime prevention efforts required more time to implement but reduced the number of calls for service. Further, a reduction of crime does not mean that law enforcement can reduce its vigilance; doing so results only in a return to higher crime levels.

The KCSO also believes that the statement that "Number of Full-Time Equivalent Patrol Officers Remained Constant" is potentially misleading. The KCSO's actual number of commissioned patrol officers did not remain constant between 1994 and 1998. A staffing calculation based on total hours (which varied only 0.13%) was used by the Auditor's Office in its comparisons. The KCSO believes that the Auditor's Office report would be more conclusive if it included actual staffing figures.

Finding 2-2

The KCSO concurs that the auditor's analysis does indicate that the reasons given for overtime are not substantiated by the data.

We do not agree with their analyses of contract city staffing, our use of vapor positions, or the amount of salary savings.

Recommendation 2-2-1

The KCSO concurs.

The KCSO will submit budget requests for 2001 to the Executive and Council requesting funding for new data systems; forms revision; training, staffing, and administration; and all related data management costs.

The KCSO would find it useful if the Auditor's Office would identify and quantify (by dollar cost based on this analysis), those uses of patrol officer overtime and comp time that were "not critical to immediate accomplishment of the Sheriff's Office mission." Please include any law or ordinances that allow such a policy to supercede labor or other agreements.

Recommendation 2-2-2

The KCSO implemented this recommendation based on our own study of overtime issues in 1998.

Recommendation 2-2-3

The KCSO concurs, with the caveat that overtime management should not supercede public safety concerns.

The KCSO monitors salary savings and overtime throughout the year. While we agree that budget management should continue to be monitored, this recommendation does not take into account unforeseen public safety emergencies or other factors that are beyond the control of the Sheriff's Office.

Recommendation 2-2-4

The KCSO will present a 2001 budget request for full funding of the vapor positions. We will provide more detail at the joint meeting of the Management, Labor and Customer Service; Budget and Fiscal Management; and Law, Justice, and Human Services Committees.

Finding 2-3

Page 23 –24

The KCSO believes that the report should substantiate its claims of insufficient details, data, and monitoring practices that the Auditor's Office found to directly and improperly increase overtime and/or comp time. We request that the Auditor's Office cite specific instances.

Page 24

The KCSO strongly disagrees with the assertion that we have few policies and procedures governing overtime. Even a fifteen-minute period of patrol officer overtime must be approved by a supervisor. Payment of that overtime must be authorized by no fewer than three supervisors of increasing rank. The KCSO would appreciate the opportunity to review specific King County agency policies and management controls (or those of other law enforcement agencies) that are used to control overtime more effectively.

The KCSO questions the assertion that some types of overtime are now approved that "would not have been approved in years past." We feel that this assertion should be backed with specific details or omitted.

Page 25

The KCSO wishes to clarify that the use of comp time does not always generate a need for backfill overtime.

Pages 27 – 28

The Sheriff's Office fails to see the value of this argument. Current management practices and labor agreements dictate that overtime is voluntary; if no volunteers are found, overtime work is assigned based on seniority. Further, our labor agreements allow for reviews of overtime use only if there is a concern about a deputy's ability to perform the work. Assigning overtime in all cases does not seem to be an effective way to reduce its use.

The KCSO believes that the work performed on overtime by our officers is necessary. The implication that deputies and supervisors are abusing the system is inflammatory, and we take it seriously. If the Auditor's Office can cite specific examples in which they found that a deputy or supervisor abused overtime, we hope that they will share the evidence with us so that corrective action can be

taken. If the assertion cannot be supported, the KCSO would expect it to be withdrawn.

Page 28

The KCSO would appreciate examples of specific King County agency and/or other labor organization policy and standards that specifically deal with the management of overtime as part of a personnel evaluation.

Recommendation 2-3-1

The KCSO has the following responses:

a. Policies are already in place. Additional policies would be subject to funding for the infrastructure noted in Recommendation 2-2-1. The NIJ Research in Brief referenced by the auditor specifically states that infrastructure must be in place before appropriate and useful policies can be developed and implemented.
b. Contractually and legally, we cannot implement this recommendation without negotiating the process with the labor organizations. The Executive and the Council could present this recommendation for consideration.
c. Work is verified repeatedly in the current process. First, all overtime must have prior authorization by a supervisor. Next, payment of the overtime must be approved through the chain of command, with no fewer than three signatures. Finally, the KCSO Budget and Accounting Section reviews the requests to ensure accuracy and avoid duplication. Although it is not a routine practice, patrol overtime work may be verified through the CAD system. Additional periodic reviews would be part of the infrastructure noted in Recommendation 2-2-1, so implementation is subject to funding.

Recommendation 2-3-2

The KCSO concurs, with the following caveats.

Expanding the details tracked in the reports would provide us with more information, but the utility of that information is subject to funding for the infrastructure noted in Recommendation 2-2-1. The NIJ Research in Brief referenced by the auditor specifically states that infrastructure must be in place before appropriate and useful policies can be developed and implemented.

Recommendation 2-3-3

The KCSO does not concur.

The KCSO would need to consider what, if any, precedent exists in King County for including overtime management as part of the evaluation process before such a topic were brought to the labor organizations.

King County Sheriff's Office Response to the Final Draft Audit Report of Sheriff's Office Overtime

Finding 2-4

Page 31

The KCSO would like the Auditor's Office to provide specific examples of unnecessary overtime and/or specific instances for which different scheduling methods would have reduced overtime.

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The KCSO concurs that MPP has been an effective staffing tool, and we have, in fact, used it at each precinct. Nevertheless, the program was designed to optimize performance and service, not to manage overtime. Although assistance with overtime management was a fortunate by-product for Precinct Four, we hesitate to assume that the results can be duplicated for the other precincts. Precinct Four is more urban and less geographically fragmented than Precincts Two and Three; MPP is limited in its ability to accommodate fragmentation and the associated officer safety issues. The KCSO has spent considerable time examining ways to make MPP more useful, and will submit a budget request for the necessary system upgrades.

The KCSO would appreciate an explanation of why the Auditor's Office would expect a consistent pattern of backfill overtime at the precincts, given that they have different staffing levels, percentages of contract versus unincorporated areas, and customer expectations.

Recommendation 2-4-1

The KCSO concurs, with the following caveats.

Theoretically, we concur that this would be useful information. Practically, however, it would be difficult to achieve since an absence will not always result in overtime use. For example, a supervisor may adjust workloads and schedules so that only one person is needed on overtime when two people are absent. If the absences are for different reasons (e.g., vacation and sick leave), attributing that backfill correctly will be difficult.

Implementation would be subject to funding for the infrastructure noted in Recommendation 2-2-1.

Recommendation 2-4-2

The KCSO concurs, with the following caveats.

Current staffing levels would make this impractical. There are virtually no shifts at any precinct running above minimum staffing levels on most given days. In addition, we are concerned that the relief pool places too much focus on reactive patrol at the expense of proactive measures, which require higher staffing levels.

Recommendation 2-4-3

The KCSO concurs, with the following caveats.

While further data collection is warranted, we disagree with the recommendation that use of backfill authorization needs to be "refined." There is no proof provided in the report that backfill is improperly used.

Recommendation 2-4-4

The KCSO concurs, and notes that MPP has been used at every precinct, although it has clearly been most useful for Precinct Four. Further, we agree that MPP is a valuable tool, but as noted above, it cannot be the only tool used in determining appropriate patrol staffing levels. We intend to submit appropriate budgetary items related to MPP for 2001.

Finding 2-5

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The KCSO concurs that the auditor's calculations do indicate that our relief factor should be reconsidered. We cannot conduct sufficient analysis at this time to determine if we support the number provided by the report.

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We request that the Auditor's Office provide a forecast of available relief pool backfill hours that would have been available in 1998 using all potential and cited variables.

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We agree that the concept of a relief pool has merit, but as described, it does not accommodate the full scope of services provided by the KCSO. Primarily, it needs to be modified to effectively handle major incidents, non-reactive patrol work, and multiple duty assignments. In addition, the relief pool needs to be considered in light of our duty to support community policing initiatives. To that end, we question whether the pool would allow deputies to develop knowledge about the communities that they patrol and to spend time on community policing activities.

Recommendation 2-5-1

We disagree with the recommendation that the proper way to staff police is by first determining the number of budgeted FTEs, then assigning a corresponding number of districts. The proper way to allocate is by first determining needs and then seeking the appropriate number of FTEs. If the Auditor's Office has evidence of the former method being used effectively in other locations, the KCSO would appreciate having that information shared.

The KCSO feels that a valid optimization model must first be developed to determine the proper department-wide staffing levels before we implement a relief pool system. We intend to submit a budget request for 2001 to fund this analysis. We will also provide a budget request for a relief pool staffing test at one of our precincts.

Finding 2-6

We concur that better systems should be used to minimize court overtime. In the past the KCSO had an excellent system called the Subpoena Control Unit, which alerted deputies when they were not needed for court. During its operation, it resulted in considerable savings for the KCSO and the citizens of King County. Several years of staff cuts eliminated the unit.

The report incorrectly labels the current "Key Court" system as a Sheriff's Office program; it is controlled solely by District Court. Assignment decisions are made by court administrators, and are designed to equitably distribute district court workloads.

The KCSO does use several phone notification systems to help reduce court overtime.

Recommendations 2-6-1, 2-6-2, 2-6-3, and 2-6-4

The KCSO concurs, with the following caveats.

We will continue our current efforts to work with the King County Prosecutor's Office to solve this overtime issue. We will submit a 2001 budget request related to developing, implementing, and managing a tracking and notification system for court appearances. The cooperation of other agencies is imperative to our success.

An alternative that should receive consideration is that the courts and the King County Prosecutor's Office could become responsible for all costs that are incurred when they fail to notify deputies of cancellations, schedule changes, and continuances.

Finding 2-7

The KCSO feels that it is important to note that each instance of comp time use does not necessarily result in backfill overtime. Without the data that could be collected with the system noted in Recommendation 2-2-1, it is impossible to determine what correlation exists.

Recommendation 2-7-1

The KCSO concurs.

Recommendation 2-7-2

Comp time accumulation is already limited by labor contracts. We agree that the Executive and Council staff should continue to work with the King County Police Officers Guild on other comp time use issues.

APPENDIX 7 (Continued)

King County Sheriff's Office Response to the Final Draft Audit Report of Sheriff's Office Overtime

Finding 2-8

Recommendation 2-8-1

The KCSO concurs.

As we have in the past, we will submit a 2001 budget in line with the recommendation that we fully fund our forecasted overtime expenses. For 2001, however, we will discontinue our practice of mitigating that request by subtracting the anticipated salary savings.

General questions and comments

1. What is the total COLA amount included in overtime from 94-98?
2. What is the county overhead increase as a percentage of the overtime increase from 94-98? What is the value of that percentage?
3. What is the 10-year historical basis for KCSO overtime as a percentage of the KCSO budget? How does that number compare nationally as an average and against similar county law enforcement agencies in the U.S.?
4. How have the increases in KCSO revenue (contracts, callouts, etc.) from 94-98 impacted over time and comp time? What is the correlation between the two and what is the differential (increase in revenue against parallel increase in OT & CT expressed as a percentage)

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