

# ATTACHMENT C

COUNTY OF SANTA BARBARA  
OFFICE OF THE AUDITOR-CONTROLLER

**Sheriff's Office**  
**Overtime Analysis Update**  
**New Data for March, April & May 2026**  
**For Period of July 2025 – May 2026**

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Office of the Auditor-Controller / Sheriff's Office Overtime Analysis

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# Background



- Due to a trend of increasing costs associated with Sheriff employee salaries and overtime pay, the Board directed the Auditor-Controller “to conduct an audit of time sheets, including coding and accounting practices, for both custody and patrol deputies in the Sheriff’s Office”. As a result, and to provide a timelier response, the Internal Audit Division conducted a limited-scope data analysis and advisory engagement for FY 2024-25 that did not constitute an audit and was presented to the Board during the February 10, 2026, Board Hearing. However, an overtime audit is included in the FY 2026-27 Internal Audit Plan.
- The Board directed the Auditor-Controller to perform additional monitoring, review, and analysis and “provide a monthly overtime report for the Sheriff’s Office over the next six months.”
- The first monthly update report was presented to the Board during the April 21, 2026, Board Hearing and covered the period of July 2025 through February 2026.
- In addition to acquiring the necessary data and performing the requisite analysis, it should be noted that there are various operational payroll and general ledger timelines, Board Hearing docketing deadlines, limited Board Hearing availability, staffing constraints, and a robust cross-departmental review process that can make reporting on a monthly basis challenging. As a result, this is the second monthly update report provided to the Board and provides data analysis related to the period of July 2025 through May 2026.

# Objectives



## The objectives of this report include:

- Compiling year-to-date (YTD) Sheriff overtime data, at the monthly level, related to overtime hours and associated overtime costs.
- Monitoring YTD overtime data for comparison to this point, through May, in the prior fiscal year.
- Providing historical salary and overtime trend data for longer term comparative purposes.
- Identifying and analyzing impactful data points, variances, and outliers.
- Follow-up tracking and reporting, based on updated YTD information, of observations identified in the original Data Analysis of FY 2024-25 Sheriff's Office Overtime memo and detailed report.

# Scope of Analysis



- YTD FY 2025-26; July 2025 through May 2026 (24 pay periods)
  - March, April & May 2026 (11 pay periods) data added to previous reporting through February
- 18,013 total timesheets
  - Submitted by 806 unique Sheriff employees
  - Contains 252,182 total timesheet days
  - Contains 131,675 total timesheet days worked
- The next report will include June 2026 data which will allow for analysis of FY 2025-26 in its entirety
  - Expected to docket for August 18, 2026 Board Hearing, which is the first available Board Hearing following the FY 2025-26 close of the County's general ledger system

# Results: Current Year & Historical Data Analysis



## Overtime Costs

- \$16,536,000 YTD
  - \$5,669,000 over Adjusted Budget
  - \$13,522,000 – OTR-OT FLSA cost
- \$17,700,000 projected FY 2025-26 costs
  - Decrease of \$3,366,000 from prior year
  - Would be lowest since FY 2021-22
- \$562,000 – avg. cost per pay period for Jan-May 2026
- \$796,000 – avg. cost per pay period for July-Dec 2025
- \$810,000 – avg. cost per pay period for FY 2024-25

## Overtime Hours

- 204,316 hours YTD
  - 172,893 – OTR-OT FLSA hours
- 219,300 projected FY 2025-26 hours
  - Decrease of 55,861 hours from prior year
  - Would be lowest since FY 2021-22
- 7,496 – avg. hours per pay period for Jan-May 2026
- 9,374 – avg. hours per pay period for July-Dec 2025
- 10,583 – avg. hours per pay period for FY 2024-25

# Results: Follow Up on Previous Observations



## Observations identified in the original Data Analysis of FY 2024-25 Sheriff's Overtime include:

1. Use Of Leave Balances To Generate Overtime
2. Overtime Coded First On Timesheets
3. No Limits On Employee Work Hours
4. Mandatory Overtime Shift Length Generally Exceeds Regular Shift Length
5. Overtime Exempt Employees With Extra Help Job Assignments
6. Operational Need for Compensatory Overtime Account
7. Employee Overtime Earnings Higher Than Regular Earnings
8. Newly Hired Employees Also Working Overtime



## Observation 1:

### Use Of Leave Balances To Generate OT

- Approximately \$4,400,000 in YTD FY 26-27 OT costs are due to leave balances being included in “time worked” for FLSA OT calculations
  - Represents a \$1,000,000 increase over reporting through February
  - FY 2024-25 OT costs related to this practice were approximately \$5,900,000
- 31.5% of YTD timesheets had less than 80 hours of regular work while also coding OT
  - Decrease from 35.7% of timesheets with the same issue in the prior year

## Observation 2:

### OT Coded First On Timesheets

- Practice remains in effect YTD through May

## Observation 3:

### No Limits on Employee Work Hours

- 59,570, or 45.2%, of all YTD days worked exceeded 12 hours in length
  - 65,811 such days in FY 2024-25
- 220 instances of 19–24-hour workdays
  - 373 such days in FY 2024-25

## Observation 4:

### Mandatory OT Shift Length

- 2,155, or 11.2%, of YTD mandatory OT shifts exceeded 12 hours in length
  - 6,463 such days representing 27.4% of mandatory OT shifts in FY 2024-25
- 2,101 of YTD mandatory OT shifts were 12-15.9 hours in length
  - Due to Sheriff policy/DSA MOU that permits up to three (3) hours of OT compensation for non-productive hours related to preparation and commute time for employees called into a mandatory shift
  - 5,988 such days in FY 2024-25

## Observation 5:

### OT Exempt Employees w/ EXH Jobs

- MOU side letter went into effect March 1, 2026 that restricted OT exempt SMA members to only being able to sign up for voluntary OT typically worked by DSA members that is “that is billable and reimbursed by contracts with other County departments, entities, cities, departments, agencies, and grant funded operations.”
  - Reduced SMA EXH hours to 198 in March, 0 in April, and 91 in May
  - No analysis has been performed to verify that reimbursements are taking place as intended

## Observation 6:

### Operational Need For Comp OT Acct

- Significant decrease in usage of compensatory OT account earning codes YTD compared to prior fiscal years
  - Most notable decreases have been for January-May 2026 as the OTT-Overtime Taken leave code has been used for an average of 378 hours/pay period
    - 794 hours/pay period for July-Dec 2025
  - YTD OTA and OTT usage projected at 24,000 and 15,700 hours, respectively
    - FY 2024-25 OTA and OTT usage was 55,515 and 42,818 hours, respectively
- New observation related to cash out opportunities during temporary job assignments

## Observation 7:

### Employee OT Earnings

- 654, or 81.1%, of all Sheriff employees have worked some OT YTD
  - 81.2% of employees worked OT in FY 2024-25
- Top Sheriff OT worker in FY 2024-25 earned \$170,000 in OT pay from 2,298 hours of OT
  - YTD the employee has worked 1,463 OT hours earning \$112,000 in OT pay
  - YTD, the top two (2) Sheriff OT workers have worked 1,611 and 1,565 OT hours earning \$143,000 and \$137,000 in OT pay, respectively

## Observation 8:

### Newly Hired Employees Working OT

- Effective October 2025, Sheriff took measures to eliminate the use of OT by newly hired employees
  - Reporting through February noted that no employees hired since October worked OT
- YTD through May a few newly hired employees worked OT on a handful of occasions within their first few months of employment
  - Majority of hours are related to trainees enrolled in Allan Hancock College's Law Enforcement Training Academy

# Conclusion



YTD FY 2025-26 data indicates that Sheriff overtime hours and costs continue to trend downwards compared to previous YTD reporting through February as well as in comparison to FY 2024-25. The Sheriff appears to be taking meaningful steps to identify, address and reduce both the need for and cost of overtime. However, YTD FY 2025-26 overtime costs remain high from historical and budget perspectives.