

ATTACHMENT

SHERIFF'S OFFICE OVERTIME ANALYSIS

Report for the period of July 2025 – February 2026



County of Santa Barbara
Office of the Auditor-Controller
Internal Audit Division

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Office of the Auditor-Controller

County of Santa Barbara

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April 9, 2026

TO: Santa Barbara County Board of Supervisors (Board)

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Enclosed is the Sheriff's Office Overtime Analysis Report for the period of July 2025 through February 2026. The Internal Audit Division (Internal Audit) of the Office of the Auditor-Controller (Controller) performed monitoring, review, and analysis of Sheriff's Office (Sheriff) timesheet, payroll, and general ledger data, as it pertains to overtime, at the request of the County Board of Supervisors (Board).

The objective of this engagement was to perform data collection, compilation, monitoring, review, and analysis to effectively update the Board and County Executive Office (CEO) on the Sheriff's monthly overtime timekeeping practices, trends, usages, and costs on a monthly basis for the period of July 2025 through February 2026 of fiscal year (FY) 2025-26.

Accordingly, results of the attached report indicate that year-to-date (July 2025 through February 2026) FY 2025-26 Sheriff overtime hours and costs are decreasing compared to the same period through the prior fiscal year (FY) 2024-25. Analysis within the report is separated into two sections and presented as follows:

Part 1: Current Year and Historical Data Analysis

1. Overtime Costs (pg. 2)
 - Overtime costs appear to be mildly decreasing when compared to the prior fiscal year.
2. Overtime Hours (pg. 7)
 - Overtime hours appear to be decreasing when compared to the prior fiscal year.

Part 2: Follow-up on Previously Presented Observations

1. Use of Leave Balances to Generate Overtime (pg. 9)
 - Leave balances use and associated costs remain relatively consistent with the prior fiscal year.
2. Overtime Coded First on Timesheets (pg. 10)
 - Practice remains in effect, no change from the prior fiscal year.
3. No Limits on Employee Work Hours (pg. 10)
 - Employees continue to work 12+ hour workdays.
4. Mandatory Overtime Shift Length Generally Exceeds Regular Shift Length (pg. 11)
 - Remains a practice, however the number of 12+ hour shifts appear to be decreasing.
5. Overtime Exempt Employees with Extra Help Job Assignments (pg. 13)
 - Shifts appear to be trending downward. MOU change will go into effect March 1.
6. Operational Need for Compensatory Overtime Account (pg. 15)
 - Usage appears to be substantially trending downward compared to the prior fiscal year.
7. Employee Overtime Earnings Higher Than Regular Earnings (pg. 17)
 - Some employees are still earning more via overtime pay than via regular pay.
8. Newly Hired Employees Also Working Overtime (pg. 18)
 - There appears to be a substantial decrease in new hire overtime beginning in October 2025.



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SHERIFF'S OFFICE OVERTIME ANALYSIS REPORT

BACKGROUND

The Sheriff's Office Overtime Analysis report is presented by the Auditor-Controller at the request of the Board. Due to a trend of increasing costs associated with Sheriff employee salaries and overtime pay the Board requested the Auditor-Controller review and analyze Sheriff timekeeping and payroll activity, specifically as it pertains to overtime, for FY 2024-25.

As a result, Internal Audit conducted a limited-scope analysis and review engagement that did not constitute an audit. At the completion of the engagement the Auditor-Controller issued a memorandum on Data Analysis of FY 2024-25 Sheriff's Office Overtime dated December 12, 2025 which was presented by the CEO as a Departmental Agenda item during the February 10, 2026 Board Hearing. The Board subsequently requested for the Auditor-Controller to prospectively "provide a monthly overtime report for the Sheriff's Office over the next six months".

Accordingly, Internal Audit performed an additional limited review and analysis of Sheriff timesheet, payroll, and general ledger data. The objective of this review was to perform data collection, review, and analysis to effectively report on Sheriff timekeeping practices and costs in order to update the Board and CEO on monthly overtime related trends for FY 2025-26. This report also includes analysis of compensatory overtime account usage, including pension related impacts, and monitoring updates to the eight observations identified in the initial report. Additionally, this is the first monthly update report submitted to the Board and, as such, it provides analysis of FY 2025-26 Sheriff overtime from July 2025 through February 2026. Prospective reporting will be subsequently provided on a monthly basis.

In conformity with prior reporting: this report is not an audit. Detailed testing to evaluate compliance with County policies, contractual obligations such as the Deputy Sheriff's Association (DSA) or Sheriff's Manager Association (SMA) Memorandums of Understanding (MOUs), or the effectiveness of internal controls were not performed. Procedures were limited to data collection, review, and analysis of Sheriff employee timesheet and payroll data as well as general ledger cost coding and reporting. Accordingly, Internal Audit did not engage in direct communications with the Sheriff or the Human Resources Department, as the necessary data was readily available to Internal Audit.

OBJECTIVES

The objectives of this report include:

- Compiling year-to-date (YTD) Sheriff overtime data, at the monthly level, related to overtime hours and the associated overtime costs.
- Monitoring YTD overtime data for comparison to this point 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 Data Analysis of Fiscal Year (FY) 2024-25 Sheriff's Office Overtime memo and detailed report.

SCOPE

This report includes sections that highlight data related to year-to-date (YTD) FY 2025-26 Sheriff overtime costs, overtime hours coded on employee timesheets, and the eight observations identified in the original data analysis report. Historical trend data is also provided in these sections for comparative purposes and analysis. Data presented within this report is the result of 12,887 total timesheets submitted by 796 unique Sheriff employees over eight months (17 pay periods), representing 65.4% of the total fiscal year. 180,418 total days were included within the timesheets, of which 93,671 were days worked, meaning that regular, extra help, and/or overtime hours were coded on those days.



Part 1: CURRENT YEAR AND HISTORICAL DATA ANALYSIS

Part 1 of the report provides general analysis of YTD FY 2025-26 Sheriff overtime hours usage and associated overtime costs, typically broken out at the monthly level for month-to-month trend analysis. This section also contains variance analysis with the prior fiscal year as well as historical fiscal year trend data for comparative purposes.

1. OVERTIME COSTS

Data tables 1-5 and their corresponding analysis focus on Sheriff overtime costs and includes breakdowns of YTD FY 2025-26 salary costs per month by general ledger account; costs per overtime earning code; general ledger account budget comparisons; general ledger salary costs comparison to the prior fiscal year; and year over year fiscal year salary costs trend data.

TABLE 1 – YTD FY 2025-26 Sheriff Salary Costs by Month

The purpose of this table is to display YTD FY 2025-26 general ledger Sheriff salary costs, including overtime, both cumulatively and at the monthly level. This table only includes salary costs and does not include any related benefits costs. Please note that August 2025 contains three pay periods while all other months contain two pay periods. In addition, costs displayed in the table are rounded to thousands (ex: \$12,533 in the table represents \$12,533,000).

YTD FY 2025-26 Sheriff Salary Costs by Month*									FY 2025-26
General Ledger Account	July	August	September	October	November	December	January	February	Actual
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total
6100 - Regular Salaries	\$ 6,221	\$ 8,893	\$ 6,181	\$ 6,123	\$ 6,117	\$ 6,264	\$ 6,738	\$ 6,309	\$ 52,846
6200 - Extra Help	245	379	240	253	214	199	154	159	1,843
6300 - Overtime	1,518	2,340	1,442	1,463	1,446	1,736	1,008	1,051	12,004
6301 - OT-Reimbursable	58	104	64	77	42	64	31	89	529
Total Salary Costs	<u>\$ 8,042</u>	<u>\$ 11,716</u>	<u>\$ 7,927</u>	<u>\$ 7,916</u>	<u>\$ 7,819</u>	<u>\$ 8,263</u>	<u>\$ 7,931</u>	<u>\$ 7,608</u>	<u>\$ 67,222</u>
Total Overtime Costs	<u>\$ 1,576</u>	<u>\$ 2,444</u>	<u>\$ 1,506</u>	<u>\$ 1,540</u>	<u>\$ 1,488</u>	<u>\$ 1,800</u>	<u>\$ 1,039</u>	<u>\$ 1,140</u>	<u>\$ 12,533</u>
OT % of Total Salary Costs	19.60%	20.86%	19.00%	19.45%	19.03%	21.78%	13.10%	14.98%	18.64%

*Dollar amounts are rounded to thousands

YTD Sheriff Salary Costs by Month Analysis:

- Total FY 2025-26 overtime costs are currently on pace to exceed \$19,000,000.
 - \$12,533,000 in overtime costs over 17 pay periods equals approximately \$737,000 in overtime costs per pay period. Extrapolated out over 26 pay periods results in an estimated FY 2025-26 overtime total of \$19,168,000. This estimate will likely be revised as more data becomes available for future monthly reports, particularly if future months are in line with the downward trend of overtime costs beginning in January and February.
- August overtime costs are the highest due to three pay periods being included in the month whereas all other FY 2025-26 months (through February) only contain two pay periods each.
- The two most recent months, January & February, have the lowest overtime costs thus far in the fiscal year.
- Overtime as a percentage of total salary costs peaked at 21.78% in December which may be related to compensatory overtime account balance payouts in the year's last pay period per the DSA MOU.



TABLE 2 – YTD FY 2025-26 Sheriff Overtime Costs by Earning Code by Month

The purpose of this table is to display YTD FY 2025-26 Sheriff overtime costs by timesheet earning code by month. Costs associated with voluntary overtime earning codes (SMV and SVR) are recorded in general ledger account 6301-Overtime-Reimbursable. Costs related to all other overtime earning codes displayed in the table are recorded in general ledger account 6300-Overtime.

While the difference between Fair Labor Standards Act (FLSA) overtime and MOU overtime was discussed in the original report it is important to note that, for timekeeping purposes, timesheet earning codes are reflective of FLSA work period requirements and there are not any specific MOU earning codes.

It should be noted that the compensatory overtime account process involves the OFC, OPF, OTA, and OTT earning codes. OTA-Overtime Accrue is not included in the table as it does not technically have any costs associated with its usage. Coding OTA banks hours in a compensatory account for future use at the rate of 1.5x overtime hours worked. Please refer to Operational Need for Compensatory Overtime Account in the Follow-up on Previously Presented Observations section of this report for more information on all compensatory overtime account-related earning codes.

Costs displayed in the table are rounded to thousands.

YTD FY 2025-26 Sheriff Overtime (OT) Costs by Earning Code by Month*									
Overtime Earning Codes	July	August	September	October	November	December	January	February	FY 2025-26 Total
ADF - OT Adjustments	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ 1	\$ 1	\$ 6
CAL - OOT FLSA Callback	-	-	3	-	-	-	-	-	3
HWK - Holiday Half-Time	3	(1)	6	12	8	11	10	10	59
EOT - OT FLSA Extra Help	13	9	9	2	4	1	3	4	45
OFC - OT FLSA Cash Out	143	164	96	79	88	105	19	34	728
OOF - OT FLSA Payoff Termination	-	-	-	2	-	-	-	-	2
OPF - OT FLSA Payout Per MOU	-	-	-	-	-	464	-	-	464
OTR - OT FLSA	1,245	2,024	1,253	1,290	1,282	1,076	937	977	10,084
OTS - OT Straight	2	4	3	3	2	2	2	1	19
OTT - OT Taken	112	140	72	75	61	75	36	24	595
SMV - OT SMA-Voluntary	6	16	12	14	13	17	10	13	101
SVR - OT DSA-Voluntary	52	88	52	63	28	47	21	76	427
TOTAL	\$ 1,576	\$ 2,444	\$ 1,506	\$ 1,540	\$ 1,488	\$ 1,800	\$ 1,039	\$ 1,140	\$ 12,533

*Dollar amounts are rounded to thousands

YTD Sheriff Overtime Costs by Earning Code by Month Analysis:

- The compensatory overtime account process involves the OFC, OPF, OTA, and OTT earning codes. OTA-Overtime Accrue is not included in the above table as it does not technically have any costs associated with its usage. Coding OTA banks hours in a compensatory account for future use at the rate of 1.5x overtime hours worked. Please refer to Operational Need for Compensatory Overtime Account in the Follow-up on Previously Presented Observations section of this report for more information on all compensatory overtime account-related earning codes.
- OTR-OT FLSA appears to be the primary driver of overall overtime costs as it accounts for approximately \$10,084,000, or 80.5%, of YTD overtime costs.
- January and February are the only months in which OTR-OT FLSA costs are under one million dollars.



TABLE 3 – FY 2025-26 Sheriff Salary Costs - Budget to Actual

This table displays budget related comparisons for FY 2025-26 Sheriff general ledger salary costs. Comparisons include adjusted budget to adopted budget; actual costs to adopted budget; actual costs to adjusted budget; and YTD budget usage. Costs displayed in the table are rounded to thousands. FY 2025-26 Actual amounts include July 2025 through February 2026 whereas the budget amounts are for the entire fiscal year.

FY 2025-26 Sheriff Salary Costs - Budget to Actual*							
General Ledger Account	Budget - Adopted (Ado)	Budget - Adjusted (Adj)	FY 2025-26 Actual (Act) Total	Variance Adj to Ado	Variance Act to Ado	Variance Act to Adj	% of Adj Budget Used
6100 - Regular Salaries	\$ 84,631	\$ 84,568	\$ 52,846	\$ (63)	\$ (31,785)	\$ (31,722)	62.5%
6200 - Extra Help	1,335	1,335	1,843	-	508	508	138.1%
6300 - Overtime	4,983	10,083	12,004	5,100	7,021	1,921	119.1%
6301 - OT-Reimbursable	772	772	529	-	(243)	(243)	68.5%
TOTAL	<u>\$ 91,721</u>	<u>\$ 96,758</u>	<u>\$ 67,222</u>	<u>\$ 5,037</u>	<u>\$ (24,499)</u>	<u>\$ (29,536)</u>	69.5%
TOTAL-Overtime Costs	\$ 5,755	\$ 10,855	\$ 12,533	\$ 5,100	\$ 6,778	\$ 1,678	N/A
OT % of Total Salary Costs	6.27%	11.22%	18.64%	N/A	N/A	N/A	N/A

*Dollar amounts are rounded to thousands

Sheriff Salary Costs – Budget to Actual Analysis:

- The adjusted budget amount for 6300-Overtime of \$10,083,000 has already been exceeded with approximately 34.6% of the fiscal year remaining.
- YTD actual costs, through February 2026, related to 6200-Extra Help and 6300-Overtime are 138.1% and 119.1% of adjusted budget, respectively.



TABLE 4 – YTD FY 2025-26 to FY 2024-25 Sheriff General Ledger Salary Costs Comparison

This table displays YTD FY 2025-26 Sheriff salary costs by general ledger account with a comparison to FY 2024-25 costs through the same period. Amounts in the table are rounded to thousands.

YTD FY 2025-26 to FY 2024-25 Sheriff Salary Costs*			
General Ledger Account	FY 2024-25 Act Thru Feb	FY 2025-26 Act Thru Feb	Variance Thru Feb
6100 - Regular Salaries	\$ 49,561	\$ 52,846	\$ 3,285
6200 - Extra Help	2,202	1,843	(359)
6300 - Overtime	13,100	12,004	(1,096)
6301 - Overtime-Reimbursable	370	529	159
TOTAL	<u>\$ 65,233</u>	<u>\$ 67,222</u>	<u>\$ 1,989</u>
TOTAL-Overtime	\$ 13,470	\$ 12,533	\$ (937)
Overtime % of Total Salary Costs	20.65%	18.64%	N/A

*Dollar amounts are rounded to thousands

Sheriff General Ledger Salary Costs Comparison Analysis:

- 6200-Extra Help and 6300-Overtime actual costs are less at this point in FY 2025-26 than they were in FY 2024-25.
- Overtime as a percentage of total salary costs is less in the current fiscal year (18.64%) than at this point in the prior fiscal year (20.65%).



TABLE 5 – Sheriff General Ledger Salary Costs 7-Year Trend

This table displays historical Sheriff general ledger salary cost trend data from FY 2019-20 through YTD FY 2025-26. Additional information includes overtime as a percentage of total salary costs and the Sheriff full-time equivalent (FTE) vacancy rate per the last pay period of each fiscal year. Dollar amounts displayed within the table are rounded to thousands.

Actual Sheriff Salary Costs 7-Year Trend*							
General Ledger Account	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 Thru Feb
6100 - Regular Salaries	\$ 61,736	\$ 64,183	\$ 65,721	\$ 65,462	\$ 68,026	\$ 75,608	\$ 52,846
6200 - Extra Help	1,969	1,545	1,901	2,923	3,284	3,388	1,843
6300 - Overtime	9,843	8,061	12,400	21,315	17,957	20,410	12,004
6301 - OT-Reimbursable	744	374	562	543	697	656	529
TOTAL	<u>\$ 74,292</u>	<u>\$ 74,163</u>	<u>\$ 80,584</u>	<u>\$ 90,243</u>	<u>\$ 89,964</u>	<u>\$ 100,062</u>	<u>\$ 67,222</u>
TOTAL-Overtime	<u>\$ 10,587</u>	<u>\$ 8,435</u>	<u>\$ 12,962</u>	<u>\$ 21,858</u>	<u>\$ 18,654</u>	<u>\$ 21,066</u>	<u>\$ 12,533</u>
OT % of Salary Costs	<u>14.25%</u>	<u>11.37%</u>	<u>16.09%</u>	<u>24.22%</u>	<u>20.73%</u>	<u>21.05%</u>	<u>18.64%</u>
FYE FTE Vacancy Rate	14.79%	14.84%	17.49%	18.56%	17.07%	14.02%	13.69%

*Dollar amounts are rounded to thousands

Sheriff General Ledger Salary Costs 7-Year Trend Analysis:

- If YTD actual trends hold, it is anticipated that total Sheriff overtime will be in the \$19,000,000 to \$20,000,000 range for FY 2025-26. However, this estimate will likely be revised as more data becomes available for future monthly reports, particularly if future months are in line with the downward trend of overtime costs beginning in January and February.
- FY 2025-26 overtime as a percentage of salary costs is trending below the 24.22% peak of FY 2022-23 but remains elevated compared to pre-FY 2022-23 fiscal years.
- The Sheriff FTE vacancy rate continues to decline from a high of 18.56% during FY 2022-23.
- A low FTE vacancy rate (representing that more employees are hired and working) can be expected to result in lower overtime costs as a percentage of total salary cost, as more regular employees would provide the coverage that overtime would otherwise fill.



OVERTIME HOURS

Data tables 6 & 7 and their corresponding analysis focus on the YTD FY 2025-26 Sheriff overtime hours that are driving costs. This analysis includes breakdowns of YTD FY 2025-26 overtime hours per month by overtime earning code as well as fiscal year hours trend data by overtime earning code. For your consideration, while OTA-Overtime Accrue is presented here please refer to Operational Need for Compensatory Overtime Account in the Follow-up on Previously Presented Observations section of this report for more detailed analysis on usage of this earning code.

TABLE 6 – YTD FY 2025-26 Sheriff Overtime Hours Worked by Earning Code by Month

This table displays YTD FY 2025-26 hours worked by overtime earning code by month. Hours related to compensatory overtime account usage such as OFC, OPF, and OTT are not included as they do not constitute overtime hours worked. However, costs associated with their usage are included in the analysis of overtime costs.

YTD FY 2025-26 Sheriff Overtime (OT) Hours by Earning Code by Month									
OT Earning Codes	July	August	September	October	November	December	January	February	FY 2025-26 Total
EOT - OT FLSA EXH	200.0	163.8	139.5	39.5	75.0	30.0	55.0	79.0	781.8
OTA - OT Accrue	2,923.2	2,836.6	1,512.9	1,800.2	1,224.7	1,640.6	2,474.5	1,958.1	16,370.8
OTE - OT Emergency	-	-	-	-	-	-	-	-	-
OTR - OT FLSA	16,065.1	26,119.4	16,215.5	16,307.3	16,226.1	13,772.2	12,090.6	12,498.0	129,294.2
OTS - OT Straight	62.8	104.3	78.7	69.4	62.6	42.5	63.3	25.0	508.6
OTX - OT Emergency	-	-	-	-	-	-	-	-	-
SMV - OT SMA-Voluntary	46.0	122.5	86.6	107.6	96.0	121.6	76.9	93.5	750.7
SVR - OT DSA-Voluntary	573.8	965.3	561.1	667.7	301.6	499.1	224.4	810.5	4,603.5
TOTAL	19,870.9	30,311.9	18,594.3	18,991.7	17,986.0	16,106.0	14,984.7	15,464.1	152,309.6

Sheriff Overtime Hours Worked by Earning Code by Month Analysis:

- In line with YTD FY 2025-26 overtime cost trends, August had the most total overtime hours worked of any month, due to having three (3) pay periods. In addition, January and February had the lowest total overtime costs and, in conjunction with that, had the least total overtime hours worked.
- July OTA hours are the highest thus far year-to-date despite only consisting of two pay periods. The primary reason appears to be due to employees replenishing their compensatory overtime account balances after cashing out hours to take advantage of the DSA's 2.5% cost of living adjustment (COLA) took effect for PP202515.
- January OTA hours increased in comparison to the previous four months due to employees replenishing their compensatory overtime account balances after all balances were paid out in December per DSA MOU requirements.
- OTR-Overtime FLSA accounts for the vast majority of overtime hours, representing 84.8% of all Sheriff overtime hours worked.



TABLE 7 – Sheriff Overtime Hours Worked by Earning Code - FY Trend

This table displays historical trend data of overtime hours worked by earning code from FY 2019-20 through YTD FY 2025-26. As noted in the previous table, hours related to compensatory overtime account usage such as OFC, OPF, and OTT are not included as they do not constitute overtime hours worked yet costs associated with their usage are included in the analysis of overtime costs

Sheriff Overtime (OT) Hours by Earning Code - FY Trend							FY 2025-26
OT Earning Codes	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Thru Feb
EOT - OT FLSA EXH	546.7	352.7	231.0	291.5	812.7	1,614.7	781.8
OTA - OT Accrue	28,824.6	26,760.7	37,675.8	49,057.9	50,156.3	55,515.4	16,370.8
OTD - OT DSA Pensionable	-	-	-	958.4	820.2	109.3	-
OTE - OT Emergency	3,577.8	1,446.9	715.4	627.0	506.0	364.3	-
OTR - OT FLSA	110,646.9	88,195.0	142,779.5	194,121.3	196,099.9	208,699.0	129,294.2
OTS - OT Straight	553.4	383.5	365.8	784.1	816.0	1,984.5	508.6
OTX - OT Emergency	36.0	-	-	-	-	-	-
SMV - OT SMA-Voluntary	318.3	113.5	385.6	418.6	752.9	806.6	750.7
SVR - OT DSA-Voluntary	9,321.4	4,541.0	6,426.6	5,850.1	6,863.3	6,067.0	4,603.5
TOTAL OT HOURS	153,825.1	121,793.3	188,579.7	252,108.9	256,827.3	275,160.8	152,309.6

Sheriff Overtime Hours Worked by Earning Code FY Trend Analysis:

- Total FY 2025-26 Sheriff overtime hours are projected to be approximately 235,000 hours based on YTD usage. Similar to overtime cost trends, this would represent the least hours worked since FY 2022-23 but is still elevated in comparison to pre-FY 2022-23 fiscal years.
- Only 36.0 hours of OTX-Overtime Emergency hours have been coded since FY 2019-20.



Part 2: FOLLOW UP ON PREVIOUSLY PRESENTED OBSERVATIONS

Data tables 8-17 and their corresponding analysis focus on the eight Observations identified in the original Data Analysis of Fiscal Year 2024-25 Sheriff's Office Overtime memo and detailed report that have been updated with YTD FY 2025-26 data.

1. USE OF LEAVE BALANCES TO GENERATE OVERTIME

Per the original report, a recurring pattern was identified in which Sheriff employees used leave balances (vacation, sick, or other leave) to complete "time worked" hours requirements associated with their standard FLSA work period while simultaneously coding overtime hours in the same period. This practice is allowed by the DSA MOU and was identified in over one-third of FY 2024-25 Sheriff timesheets.

TABLE 8 – YTD Timesheets with Less Than 80 REG or EXH Hours But OT is Coded

This table details YTD FY 2025-26 Sheriff timesheets that have overtime hours coded due to leave balances (vacation, sick, or other leave) being used to fill out "time worked" hours requirements associated with a standard FLSA work period. Data within the table was calculated slightly differently from in the original report in that the data is at the timesheet level rather than at the employee level. The data also considered timesheets related to Extra Help employees.

YTD FY 2025-26 Sheriff Timesheets With Less Than 80 Regular or Extra Help Work Hours But OT is Coded			
	Timesheet Hour Thresholds	# of Timesheets	% of Timesheets
	0 REG/EXH Hours w/ OT	41	0.3%
	>0-9 REG/EXH Hours w/ OT	6	0.0%
	10-19 REG/EXH Hours w/ OT	35	0.3%
	20-29 REG/EXH Hours w/ OT	82	0.6%
	30-39 REG/EXH Hours w/ OT	208	1.6%
	40-49 REG/EXH Hours w/ OT	411	3.3%
	50-59 REG/EXH Hours w/ OT	438	3.5%
	60-69 REG/EXH Hours w/ OT	1,352	10.7%
	70-79 REG/EXH Hours w/ OT	1,681	13.3%
	Total	4,254	33.7%

YTD Timesheets with Less Than 80 REG or EXH Hours But OT is Coded Analysis:

- Approximately \$3,400,0000 in YTD FY 2025-26 overtime costs are due to leave balances such as vacation, sick, OTT compensatory overtime account hours, and other leave balances being considered "time worked" for FLSA overtime calculation purposes.
- New Observation – Overtime Eligible Civilian Employees with Extra Help Job Assignments Only Coding Overtime on Their Extra Help Timesheets: Of the 41 timesheets with zero (0) Regular or Extra Help hours, 32 of the timesheets are related to three overtime eligible regular civilian (non-law enforcement) full-time employees (represented by Service Employees International Union (SEIU) 620) that also have extra help job assignments that are unrelated to their regular job assignments. Their extra help timesheets do not generally have regular extra help hours coded and instead, in all but one instance, they only have extra help overtime hours (EOT-Extra Help Overtime) coded. This appears to be due to the fact the employees coded 80 hours of "time worked" for overtime purposes on their regular timesheets, allowing for all extra help hours worked to be coded as overtime hours. Additional research is currently being carried out to better understand this practice.



2. OVERTIME CODED FIRST ON TIMESHEETS

Per the original report, Sheriff employees coded overtime on their timesheets at the beginning of their standard FLSA work periods, before any regular hours were worked.

YTD FY 2025-26 analysis indicates that this practice remains in effect. However, further research is required to understand the unique challenges related to Sheriff scheduling and what the potential implications are related to continuing this practice.

3. NO LIMITS ON EMPLOYEE WORK HOURS

Per the original report, Sheriff employee workdays frequently surpassed 12 hours in length. In addition, hundreds of days worked exceeded 19 hours in length.

TABLE 9 – YTD FY 2025-26 Sheriff Days Worked by Hour Threshold

The presentation in this table differs slightly from the original report in that total timesheet days and total days worked (days with work hours (regular, extra help, or overtime hours) coded on them) are presented separately to provide additional context whereas the original report only represented total timesheet days. The number (#) of days column represents the number of days recorded on an employee's timesheet that fall within the specific hour threshold while the percentage (%) of days worked column represents the applicable percentage breakdown of those days. The percentage (%) of timesheet days column represents the percentage of days worked out of total timesheet days on employee timesheets (ex. An employee with a timesheet coded for nine regular days, one vacation day, and 2 overtime days would have 11 days worked out of 14 timesheet days).

YTD FY 2025-26 Sheriff Days Worked by Hour Threshold			
Daily Timesheet Hour Threshold	# of Days	% of Days Worked	% of Timesheet Days
24 Hour Days	49	0.1%	0.0%
19-23.9 Hour Days	134	0.1%	0.1%
16-18.9 Hour Days	1,251	1.3%	0.7%
14-15.9 Hour Days	3,442	3.7%	1.9%
12.5-13.9 Hour Days	6,081	6.5%	3.4%
12-12.4 Hour Days	31,959	34.1%	17.7%
<12 Hour Days	50,755	54.2%	28.1%
Total	93,671	100.0%	51.9%

Some Sheriff employees are assigned to a compressed work schedule that includes 12-hour shifts.
However, 12-hour shifts are still in excess of shift length as recommended by studies and industry best practices.

YTD Sheriff Days Worked by Hour Threshold Analysis:

- 42,916, or 45.8%, of all YTD days worked were 12+ hours, including 183 days of 19-24 hours.
- During FY 2024-25, there were 65,811 days worked that exceeded 12 hours in length including 373 days of 19-24 hours.
- 23.9% of all YTD FY 2025-26 timesheet days were 12+ hour workdays, which is slightly less than 24.3% of all timesheet days recorded in FY 2024-25 with 12+ hour workdays.



4. MANDATORY OVERTIME SHIFT LENGTH GENERALLY EXCEEDS REGULAR SHIFT LENGTH

Per the original report, it was observed that the length of mandatory overtime shifts generally exceeded the length of regular, or normal, shifts which resulted in the majority of FY 2024-25 mandatory overtime shifts being 14-15.9 hours in length. Per subsequent explanations by the Sheriff, the primary reason for the additional shift length is due to an MOU standby provision that allows up to three hours of preparation and travel time for employees to get ready for, travel to, etc. their shift.

TABLE 10 – REVISED FY 2024-25 Sheriff Mandatory Shift Length Thresholds

Per the original report, there were 5,235 mandatory overtime shifts covered by Sheriff employees during FY 2024-25. This amount was determined by querying Sheriff employee timesheets for comments attributed to mandatory overtime. Since issuance of the report, it was recognized that Sheriff Activity Code 4098 is used by employees to track mandatory overtime hours on their timesheets. However, it should be noted that Activity Code 4098 also appears to have been incorrectly coded related to thousands of “regular hours” during the fiscal year, so it is questionable how accurate mandatory overtime timesheet data is due to improper timekeeping techniques. Consequently, regular hours with Activity Code 4098 have been excluded from the mandatory overtime shift count in this table. As a result, FY 2024-25 mandatory overtime shifts were recalculated and revised accordingly in this table.

FY 2024-25 Sheriff Mandatory Overtime Shift Length Analysis - REVISED			
Mandatory OT Shift Length Thresholds	# of Mandatory OT Shifts	% of Mandatory OT Shifts	
20+ Hours	3	0.0%	
16-19.9 Hours	127	0.5%	
14-15.9 Hours	5,988	25.4%	
12-13.9 Hours	345	1.5%	
<12 Hours	17,126	72.6%	
Total	23,589	100.0%	

TABLE 11 – YTD FY 2025-26 Sheriff Mandatory Shift Length Thresholds

This table displays YTD FY 2025-26 mandatory shift length counts by hour threshold. As noted on the prior page, these amounts were compiled based on timesheet coding of Activity Code 4098 hours for overtime earning codes. The counts in this table exclude regular shifts that were coded on employee timesheets with Activity Code 4098.

YTD FY 2025-26 Sheriff Mandatory Overtime Shift Length Analysis			
Mandatory OT Shift Length Thresholds	# of Mandatory OT Shifts	% of Mandatory OT Shifts	
20+ Hours	2	0.0%	
16-19 Hours	45	0.3%	
14-15.9 Hours	1,597	10.8%	
12-13.9 Hours	286	1.9%	
<12 Hours	12,857	86.9%	
Total	14,787	100.0%	



YTD Sheriff Mandatory Shift Length Thresholds Analysis:

- The percentage of YTD 12+ hour mandatory overtime shifts (13.1%) is down considerably from 27.4%, per the revised prior year count.
- Similar to the prior year, the majority of 12+ hour mandatory overtime shifts fall into the 14-15.9-hour range which is in line with the fact that three hours of preparation and travel time is being allowed for employees on standby to get ready for their mandatory shifts.
- It is recommended that Sheriff employees and supervisors take greater care in completing timesheets to ensure accuracy for record keeping purposes as it appears that Activity Code 4098 should only be used for tracking mandatory overtime on employee timesheets.

5. OVERTIME EXEMPT EMPLOYEES WITH EXTRA HELP JOB ASSIGNMENTS

Per a 2022 MOU side letter agreement between the DSA and SMA, overtime exempt SMA employees were allowed the opportunity to work available DSA voluntary overtime shifts beginning in July 2022. These voluntary overtime shifts were recorded by the overtime exempt SMA employees as extra help job assignments on a separate timesheet for time keeping and general ledger reporting purposes. Effective March 1, 2026, a revised side letter agreement will go into effect with additional specifications limiting the types of voluntary overtime available to SMA employees, duties to be performed, the bidding process related to any available voluntary overtime shifts, etc. Future monthly update reports should allow the ability to monitor and determine whether these MOU updates are having a positive impact on overall costs and reporting transparency associated with this process.

Table 12 – YTD FY 2025-26 Overtime Exempt SMA Employees EXH Hours and Cost by Month

This table displays YTD FY 2025-26 overtime exempt SMA employees extra help hours worked and the associated costs by month. The table also shows FY 2024-25 hours and costs over the same period for comparative purposes.

YTD FY 2025-26						
Overtime Exempt Sheriff Managers as Extra Help by Month						
Month	FY 2024-25		FY 2025-26		Variance	
	Hours	Cost	Hours	Cost	Hours	Cost
July	589.8	\$ 56,000	631.5	\$ 63,000	41.7	\$ 7,000
August	584.1	57,000	902.8	89,000	318.7	32,000
September	759.1	74,000	623.3	62,000	(135.8)	(12,000)
October	603.5	58,000	626.6	64,000	23.1	6,000
November	504.3	49,000	428.7	42,000	(75.6)	(7,000)
December	583.5	56,000	404.2	40,000	(179.3)	(16,000)
January	634.0	61,000	407.0	40,000	(227.0)	(21,000)
February	508.3	49,000	401.0	39,000	(107.3)	(10,000)
TOTAL	4,766.6	\$ 460,000	4,425.1	439,000	(341.5)	(21,000)

Overtime Exempt SMA Employees Extra Help Hours and Cost by Month Analysis:

- YTD hours of 4,425.1 have decreased by approximately 7.2% compared to 4,766.6 hours recorded in the prior fiscal year. However, associated costs have only decreased by 4.6%.
- Beginning in November 2025, there has been a noticeable monthly decrease in both hours worked and associated costs both in comparison to the FY 2025-26 period of July 2025 through October 2025 as well as compared to July through February in FY 2024-25.



Table 13 – Overtime Exempt SMA Employees as Extra Help by Month - FY Trend

This table displays fiscal year trend data, by month, of exempt SMA employees extra help hours worked and the associated costs since the original MOU side letter took effect in July 2022. The table also displays the annual count of SMA employees that worked extra help job assignments.

Overtime Exempt Sheriff Managers as Extra Help by Month - FY Trend								
Month	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26	
	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost
July	70.0	\$ 6,000	542.8	\$ 49,000	589.8	\$ 56,000	631.5	\$ 63,000
August	594.8	52,000	560.8	52,000	584.1	57,000	902.8	89,000
September	511.0	44,000	632.8	57,000	759.1	74,000	623.3	62,000
October	832.5	74,000	829.6	77,000	603.5	58,000	626.6	64,000
November	355.1	30,000	461.8	42,000	504.3	49,000	428.7	42,000
December	601.4	53,000	668.4	62,000	583.5	56,000	404.2	40,000
January	527.5	46,000	583.3	53,000	634.0	61,000	407.0	40,000
February	521.4	46,000	513.1	47,000	508.3	49,000	401.0	39,000
March	483.7	43,000	960.5	89,000	881.1	85,000	N/A	N/A
April	974.0	87,000	724.1	67,000	538.8	52,000	N/A	N/A
May	693.0	61,000	535.6	49,000	646.5	62,000	N/A	N/A
June	833.7	73,000	464.8	42,000	484.8	46,000	N/A	N/A
TOTAL	<u>6,998.1</u>	<u>\$ 615,000</u>	<u>7,477.6</u>	<u>\$ 686,000</u>	<u>7,317.8</u>	<u>\$ 705,000</u>	<u>4,425.1</u>	<u>\$ 439,000</u>
SMA as EXH	<u>26</u>		<u>26</u>		<u>24</u>		<u>22</u>	

Overtime Exempt SMA Employees as Extra Help by Month – FY Trend Analysis:

- In FY 2024-25, less employees worked less hours than in FY 2023-24, yet the costs increased by approximately \$19,000 for which COLAs, employee compensation adjustments, and various MOU driven provisions may have been contributing factors.
- FY 2025-26 is shaping up to have the lowest usage of hours since the practice began as hours worked in November through February are below the typical monthly average since July 2022 program inception.



6. OPERATIONAL NEED FOR COMPENSATORY OVERTIME ACCOUNT

Per Section D of the DSA MOU, “overtime shall be placed in a compensatory account or paid in the pay period in which earned.” If an employee chooses to accrue overtime hours in a compensatory overtime account, they do so by coding OTA-Overtime Accrue on their timesheet which will treat the hours as unpaid for payroll purposes but will place an amount equivalent to 1.5x overtime hours worked into a compensatory overtime account for future usage. For example, if an employee worked eight hours of overtime, coded as OTA, they would not be paid for those eight hours but instead would have 12 hours (8 x 1.5 = 12) banked in their compensatory overtime account.

There are various rules governing accrual and usage of banked compensatory overtime account hours, but the basic premise is that the banked hours can either be cashed out at a later date at the employee’s discretion via coding OFC-Overtime FLSA Cashout on their timesheet or, per MOU requirements, via OPF-Overtime FLSA Payout Scheduled per MOU. The hours can also be used as leave (comparable to vacation or sick leave) via earning code OTT-Overtime Taken.

Per the original report, this practice could potentially lead to operational inefficiencies, overtime “multiplier effects”, and potential tax compliance issues due to temporary changes in employees’ Federal withholding status before payouts. Subsequent to the issuance of the original report, additional pension related impacts to this practice were identified as well and are discussed later in this section.

TABLE 14 – FY 2025-26 Compensatory Overtime Account Reconciliation

This table includes a reconciliation of YTD FY 2025-26 compensatory overtime account hours, by applicable timesheet earning codes, by month. In addition, there is a comparison between the summed YTD total and prior year account usage amounts.

YTD FY 2025-26 Sheriff Compensatory (Comp) Overtime (OT) Account Hours by Month											
OT Earning Codes	July	August	September	October	November	December	January	February	FY 2025-26		FY 2024-25
									Total	Total	
Beginning Comp OT Account Balance	15,196.5	14,807.4	13,272.6	12,409.7	12,238.0	11,232.5	1,651.3	4,291.5	15,196.5	15,662.7	N/A
OTA - OT Accrue	2,923.2	2,836.6	1,512.9	1,800.2	1,224.7	1,640.6	2,474.5	1,958.1	16,370.8	55,515.4	(39,144.6)
x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5
Comp OT Account Hours Banked	4,384.8	4,254.9	2,269.4	2,700.3	1,837.1	2,460.9	3,711.8	2,937.2	24,556.2	83,273.1	(58,716.9)
OFC - OT FLSA Cashout	2,614.8	2,983.5	1,786.3	1,390.7	1,661.2	1,958.6	351.8	611.8	13,358.7	19,679.4	(6,320.7)
OOF - OT FLSA Payoff Termination	-	2.7	-	46.3	-	-	-	-	49.0	426.9	(377.9)
OPF - OT FLSA Payout Sched per MOU	-	-	-	-	-	8,662.1	-	-	8,662.1	20,817.7	(12,155.7)
OTT - OT Taken	2,131.5	2,788.0	1,338.0	1,465.9	1,181.4	1,421.4	719.7	463.2	11,509.1	42,817.7	(31,308.6)
Various Adjustments	27.5	15.6	7.9	(30.9)	-	0.1	-	-	20.2	(2.5)	22.6
Comp OT Account Hours Used	4,773.8	5,789.8	3,132.2	2,872.0	2,842.6	12,042.1	1,071.5	1,075.0	33,599.0	83,739.3	(50,140.3)
Ending Comp OT Account Balance	14,807.4	13,272.6	12,409.7	12,238.0	11,232.5	1,651.3	4,291.5	6,153.7	6,153.7	15,196.5	N/A

Compensatory Overtime Account Reconciliation Analysis:

- Per an MOU side letter agreement between the County and the DSA, effective in October 2024, “all hours in the compensatory overtime account as of the last pay period of the payroll year shall be paid off in cash based on the employee's regular hourly rate of pay in effect at the time of payment.” For FY 2025-26, this payment took place during December for pay period (PP)202527 and is represented by 8,662.1 hours being paid out via OPF at a cost of approximately \$464,000.
- YTD FY 2025-26 hours, specifically related to OTA and OTT, are trending significantly downward compared to the prior fiscal year.



TABLE 15 – Overtime Account Reconciliation and FY Trend

This table reconciles compensatory overtime account hours and associated usage from FY 2019-20 through YTD FY 2025-26 for comparative purposes.

Sheriff Compensatory (Comp) Overtime (OT) Account Hours - FY Trend							
OT Earning Codes	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 Total Thru Feb
Begining Comp OT Account Balance	16,806.1	11,803.7	12,513.6	16,653.0	15,103.0	15,662.7	15,196.5
OTA - OT Accrue	28,824.6	26,760.7	37,675.8	49,057.9	50,156.3	55,515.4	16,370.8
x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5
Comp OT Account Hours Banked	43,236.9	40,141.1	56,513.7	73,586.9	75,234.5	83,273.1	24,556.2
OFC - OT FLSA Cashout	19,136.4	13,797.2	18,137.6	18,990.8	19,547.7	19,679.4	13,358.7
OOF - OT FLSA Payoff Termination	242.6	346.4	352.6	654.3	178.6	426.9	49.0
OPF - OT FLSA Payout Sched per MOU	11,194.1	9,320.6	10,093.2	13,619.6	13,130.3	20,817.7	8,662.1
OTT - OT Taken	17,600.8	15,965.3	23,785.0	41,868.7	41,704.3	42,817.7	11,509.1
Various Adjustments	65.5	1.7	6.0	3.6	114.0	(2.5)	20.1
Comp OT Account Hours Used	48,239.3	39,431.1	52,374.3	75,136.9	74,674.8	83,739.3	33,599.0
Ending Comp OT Account Balance	11,803.7	12,513.6	16,653.0	15,103.0	15,662.7	15,196.5	6,153.7

Compensatory Overtime Account Hours Trend Analysis:

- Hours accrued via OTA on an annual fiscal year basis have more than doubled since FY 2020-21 as 40,141.1 hours were banked during FY 2020-21 while 83,273.1 hours were banked during FY 2024-25. As a result, OTT has also seen a dramatic increase in usage of 268% when comparing FY 2024-25 to FY 2020-21.
- 42,817.7 hours of OTT were taken as leave during FY 2024-25, which if converted to annual employee work hours represents total hours of approximately 20.5 FTEs.
- OTA and OTT usage is down significantly YTD in FY 2025-26. If the current trend holds, FY 2025-26 would represent the least hours of OTA and OTT usage since FY 2019-20 and FY 2020-21.

Compensatory Overtime Account Supplemental Analysis: Pension Impact

Per the Santa Barbara County Employees' Retirement System (SBCERS):

SBCERS is reviewing the coding of overtime and whether the Sheriff's overtime practices comport with labor agreements and the standards for compensation earnable and pensionable compensation. It is expected that this analysis will take 3 – 6 months to complete. Depending on the results of that review, SBCERS staff will bring recommendations to the Board of Retirement regarding the inclusion of OTT and other overtime codes in the compensation and service credit used to calculate pension benefits.



7. EMPLOYEE OVERTIME EARNINGS HIGHER THAN REGULAR EARNINGS ANALYSIS

Per the original report, multiple Sheriff employees earned at least \$1,000 more in overtime pay than in regular pay (which included pay related to regular hours worked and excluded pay related to leave taken, holiday pay, etc.).

Data tables 16 & 17 provide information related to YTD FY 2025-26 thresholds per overtime hours and overtime pay. During FY 2024-25 there were 29 Sheriff employees that had overtime earnings that exceeded their regular hour earnings by at least \$1,000. The top FY 2024-25 overtime worker coded 2,298 hours of overtime and was compensated with approximately \$170,000 in overtime pay.

Table 16 – YTD FY 2025-26 Overtime Hours Coded by Threshold

This table breaks down employee count and overall employee percentage based on YTD FY 2025-26 overtime hours worked by hours threshold from zero (0) hours of overtime up to 1,250 hours.

YTD FY 2025-26 Overtime Hours Coded by Threshold	# of Employees	% of Employees
0 Overtime Hours	150	18.8%
>0-250 Overtime Hours	353	44.3%
251-500 Overtime Hours	159	20.0%
501-750 Overtime Hours	98	12.3%
751-1,000 Overtime Hours	29	3.6%
1,001-1,250 Overtime Hours	7	0.9%
TOTAL	796	100.0%

YTD Overtime Hours Coded by Threshold Analysis:

- 646, or 81.2%, of all Sheriff employees have worked some overtime YTD in FY 2025-26. 81.2% of all Sheriff employees also worked some overtime in FY 2024-25.
- In FY 2024-25 the top Sheriff overtime worker coded 2,298 hours of overtime. YTD, that employee has coded more overtime hours (1,055) than regular hours (981) for FY 2025-26.



Table 17 – YTD FY 2025-26 Overtime Pay by Dollars Threshold

This table is supplemental to the previous table in that it breaks down employee count and overall employee percentage based on YTD FY 2025-26 overtime pay by dollars threshold from zero (0) dollars of overtime earnings up to \$125,000 of overtime earnings.

YTD FY 2025-26		
Overtime Pay by Threshold	# of Employees	% of Employees
No Overtime Pay	150	18.8%
>\$0-\$25,000 Overtime Pay	430	54.0%
\$25,001-\$50,000 Overtime Pay	185	23.2%
\$50,001-\$75,000 Overtime Pay	24	3.0%
\$75,001-\$100,000 Overtime Pay	6	0.8%
\$100,001-\$125,000 Overtime Pay	1	0.1%
TOTAL	796	100.0%

YTD Overtime Pay by Dollars Threshold Analysis:

- In FY 2024-25 the top Sheriff overtime worker in terms of hours worked was also the top Sheriff overtime earner and was paid approximately \$170,000 in overtime pay. It should be noted that this employee was not the top overtime earner Countywide for FY 2024-25. YTD, that employee has earned significantly more in overtime pay (\$78,000) than in regular pay (\$50,000) for FY 2025-26 although they are not presently the highest Sheriff overtime earner thus far this fiscal year.
 - This employee also had 42 hours banked in their compensatory overtime account, valued at approximately \$2,000 based on their hourly rate, at the end of February that is in addition to the \$78,000 of overtime pay referenced above.
- YTD FY 2025-26 there are multiple other Sheriff employees that have received overtime pay that exceeds their regular earnings with the top Sheriff earner receiving approximately \$102,000 in overtime pay thus far this fiscal year.

8. NEWLY HIRED EMPLOYEES ALSO WORKING OVERTIME ANALYSIS

Per the original report it was noted that the majority of newly hired Sheriff employees that were onboarded during FY 2023-24 and FY 2024-25 worked overtime relatively shortly after their hire date.

New analysis related to this report indicates that the Sheriff hired a total of 161 employees over the 52-pay period stretch (representing two payroll calendar years) between PP202406 and PP202604. 32 of these newly hired employees were rehired former employees, leaving 129 true newly hired employees during the period. Of these newly hired employees, 104, or 81%, have worked at least some overtime since they were hired. 35 of these employees worked overtime within their first two pay periods employed by the Sheriff while 95, or 74%, worked at least some overtime by the end of their eighth pay period (roughly four months from hire date). However, during September 2025 the Sheriff took measures to eliminate the use of new hire overtime and it appears that all 35 instances of newly hired employees working overtime within their first two pay periods of employment occurred prior to October 2025.



CLOSING REMARKS

Based on the analytical procedures performed and the data available, Internal Audit believes the results presented in this report accurately reflect the information collected, reviewed, and analyzed. YTD FY 2025-26 data indicates that Sheriff overtime hours and costs are decreasing compared to FY 2022-23 and FY 2024-25 yet are still outpacing historical results in comparison to other fiscal years. However, year-to-year comparisons included in this report provide a summary of Sheriff overtime hours and costs. Year-to-year changes to the operating environment of the Sheriff, such as the opening of the North Branch Jail, and their effect on the reported amounts were not analyzed.

This limited-scope review was conducted for informational purposes to assist management in understanding Sheriff timekeeping practices and costs, particularly as it pertains to overtime. This engagement was not an audit, and no assurance or opinion is expressed regarding the adequacy of internal controls or compliance with County policies.