



**BOARD OF SUPERVISORS
AGENDA LETTER**

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Submitted on:
(COB Stamp)

Department Name: Auditor-Controller
Department No.: 061
Agenda Date: April 21, 2026
Placement: Administrative Agenda
Estimated Time:
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors
FROM: Department Director(s): Betsy M. Schaffer, CPA, CFE, CPFO
Contact: Joel Boyer, CPA
Internal Audit Chief, 805-568-2456
SUBJECT: **Sheriff's Office Overtime Analysis, Report for July 2025 Through February 2026**

County Counsel Concurrence

As to form: Yes

Other Concurrence:

As to form: N/A

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions:

That the Board of Supervisors:

- a) Receive and file the Sheriff's Office Overtime Analysis – Report for July 2025 Through February 2026;
- b) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15378(b)(4) of the CEQA Guidelines because they consist of the creation of government funding mechanisms which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

Summary Text:

This item is before your Board to receive the first of six requested monthly update reports by the Office of the Auditor-Controller (Auditor-Controller) related to Sheriff's Office (Sheriff) overtime usage and costs. The Internal Audit Division of the Auditor-Controller performed limited data analysis and review of Sheriff timesheet, payroll, and general ledger data, on a monthly level, for July 2025 through February 2026.

The objective 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 (YTD) 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 have decreased slightly in comparison to the prior fiscal year.
2. Overtime Hours (pg. 6)
 - Overtime hours have decreased slightly in comparison to the prior fiscal year.

Part 2: Follow-up on Previously Presented Observations

1. Use of Leave Balances to Generate Overtime (pg. 8)
 - Leave balances use and associated costs remain relatively consistent with the prior fiscal year.
2. Overtime Coded First on Timesheets (pg. 9)
 - Practice remains in effect, no change from the prior fiscal year.
3. No Limits on Employee Work Hours (pg. 9)
 - Employees continue to work 12+ hour workdays.
4. Mandatory Overtime Shift Length Generally Exceeds Regular Shift Length (pg. 10)
 - Remains a practice, however the number of 12+ hour shifts appear to be decreasing.
5. Overtime Exempt Employees with Extra Help Job Assignments (pg. 11)
 - Shifts appear to be trending downward. MOU change will go into effect March 1.
6. Operational Need for Compensatory Overtime Account (pg. 13)
 - Usage appears to be substantially trending downward compared to the prior fiscal year.
7. Employee Overtime Earnings Higher Than Regular Earnings (pg. 15)
 - Some employees are still earning more via overtime pay than via regular pay.
8. Newly Hired Employees Also Working Overtime (pg. 16)
 - There appears to be a substantial decrease in new hire overtime beginning in October 2025.

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.

Conclusion:

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.

Special Instructions:

N/A

Attachments:

Attachment A - Sheriff's Office Overtime Analysis, Report for July 2025 Through February 2026

Contact Information:

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cc:

Mona Miyasato, County Executive Officer