

Follow Up of the 2006 Jail Personnel Costs Audit

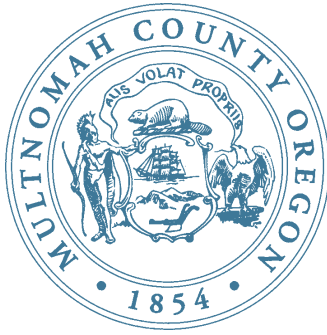
December 2008



LaVonne Griffin-Valade
Multnomah County Auditor

Craig Hunt
Principal Auditor

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



LaVonne Griffin-Valade Multnomah County Auditor

501 SE Hawthorne Room 601
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Date: December 17, 2008

To: Bob Skipper, Multnomah County Sheriff
Ted Wheeler, Multnomah County Chair
Maria Rojo de Steffey, Commissioner, District 1
Jeff Cogen, Commissioner, District 2
Lisa Naito, Commissioner, District 3
Lonnie Roberts, Commissioner, District 4

From: LaVonne Griffin-Valade, County Auditor
Craig Hunt, Principal Auditor

Subject: Follow Up of the 2006 Jail Personnel Costs Audit

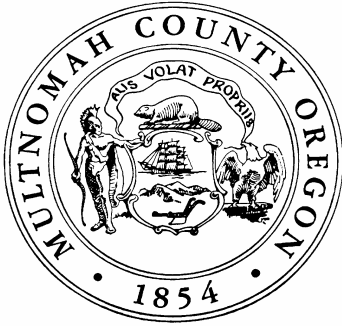
Attached please find the report on our formal follow up of the March 2006 audit of *Jail Personnel Costs*. The primary purpose of the audit follow up was to review the progress in implementing select recommendations made in the original audit. Generally speaking, those recommendations focused on committing resources to analyzing data on personnel costs, staffing, absences, and workload in order to better manage overall jail personnel costs.

Our follow up found that the Multnomah County Sheriff's Office (MCSO) has made considerable improvements in the management of absences. Data are now collected, analyzed, and used to hold employees more accountable for their leave usage. We estimate that the reduction of sick leave time as a result of these changes saved the county \$1.4 to \$1.6 million when comparing Fiscal Year 2008 (FY08) to FY05. Some data collection improvements are still needed, particularly where the tracking of special assignment and training data is concerned, and we encourage MCSO to continue strengthening the oversight of leave.

We learned that MCSO coordinated with other county administrators to successfully negotiate changes to its labor contract with the Multnomah County Corrections Deputy Association. Most notably, there is now a limit to the number of compensation (comp) time hours that can be accrued in a year. Improved negotiation efforts, along with the analysis and use of leave data, will help the Corrections Division better manage total personnel costs.

We reviewed the 2007 post factor study as part of our follow up, and we agree with many of the observations noted in the study. However, we disagree with those conclusions that were not consistent with our finding that hiring an additional deputy cost about the same as overtime. Our concern is that the staffing levels recommended in the 2007 post factor study are not optimal and will increase total jail personnel costs.

We appreciate the cooperation and assistance we received from Sheriff Skipper and MCSO staff.



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Follow Up of the 2006 Jail Personnel Costs Audit

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Background

The Multnomah County Auditor's Office released the *Jail Personnel Costs* audit in March 2006. The primary objectives of the 2006 audit were as follows: (1) to assess whether the Multnomah County Sheriff's Office (MCSO) was efficiently staffing jails in the Corrections Division (Corrections) to minimize total personnel costs; and (2) to determine if sufficient data were available and used to effectively manage Corrections staffing. We also looked at how factors such as staffing levels, absence rates, and compensation (comp) time were contributing to overtime.

The purpose of this audit follow up was to determine the extent to which selected recommendations have been implemented. The 2006 audit recommended that the MCSO should:

- Commit resources to reviewing and analyzing personnel cost data on a regular basis.
- Review staffing, absence, and workload data at an aggregate level as well as at the individual staff level.
- Begin tracking non-post activity (special assignments) and training data in a way that the data can be more easily used for staffing analysis.
- Coordinate with other county administrators to establish long-term strategies and goals for future collective bargaining sessions.
- Evaluate current staffing levels and analyze staffing needs.

In response to the original audit, MCSO contracted out for a post factor study that was completed in November 2007. This follow up also looked at whether the staffing levels recommended in the post factor study are reasonable and examined the significance of overtime compared to other drivers of personnel costs.

Follow Up Results

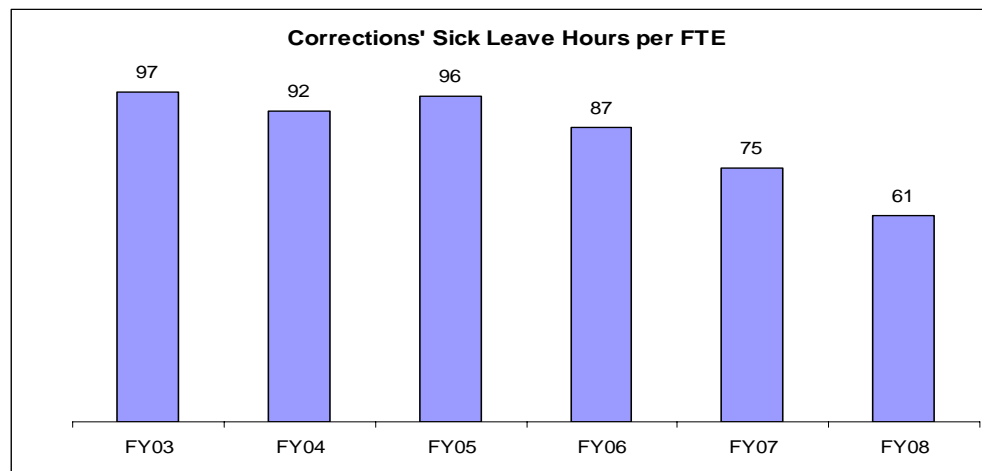
Accomplishments: MCSO has made significant progress implementing recommendations from the 2006 audit. We want to particularly commend their improved collection and analysis of data, as well as the effective use of those data in management decisions. For example, MCSO has committed resources to reviewing personnel cost data, and absence data are analyzed at the individual and aggregate levels. MCSO now identifies potential abuse of sick leave and comp time and takes action to resolve those concerns. In addition, bargaining unit discussions are better coordinated between MCSO and other county administrators. MCSO has also redefined "authorized work hours" and negotiated a cap on the amount of comp time that can be used per year.

Areas for further attention: While we view the November 2007 post factor study as a valuable tool to help manage absences, we disagree with the study's approach to determining staffing levels and its approach to overtime. Much of this follow up report explains why the methodology used in the post factor study overestimates staffing needs and why that methodology would actually increase total personnel costs. This report also includes important lessons learned that should help guide decision makers in their efforts to reduce total personnel costs.

Time Analysis Unit

We learned that MCSO has committed resources to reviewing and analyzing personnel cost data and has made significant improvements. MCSO created a Time Analysis Unit to analyze absence and workload data for the entire department at the individual and aggregate levels. The Time Analysis Unit is currently staffed with one permanent full-time equivalent employee (FTE) and an intern who will be working there through February 2009. As shown in Exhibit 1, using these data and establishing an internal process to act on the data contributed to the dramatic reduction in Corrections' sick leave, which went from 96 hours per FTE in Fiscal Year 2005 (FY05) to 61 hours per FTE in FY08.

Exhibit 1



Source: Auditor's Office analysis

A portion of the reduction in Corrections' sick leave per FTE is likely attributable to a change in "authorized work hours" in July 2006. With that change, time spent on sick leave no longer counted towards hours worked for the purposes of calculating overtime. For example, deputies could no longer work four days of the week, take one day as sick leave, then get paid overtime for work on the sixth day of the week.

The Time Analysis Unit maps daily individual leave for all MCSO staff and identifies patterns that may need intervention. These maps show when a given deputy's absence patterns – such as sick leave and comp time use – need further investigation. Appendix A provides two examples of how the Time Analysis Unit identified leave patterns that needed further investigation. These examples are summarized below.

Example 1: A deputy had exhausted all of his/her accumulated sick leave, taking most of it in the summer months. The map of this deputy's leave pattern indicated that 83% of his/her sick leave was combined with a weekend or other type of leave.

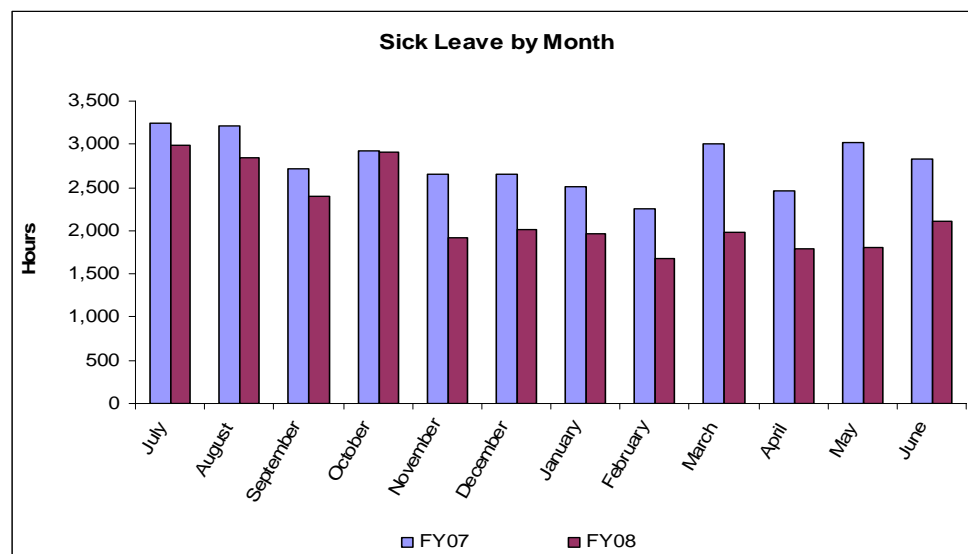
Example 2: The Time Analysis Unit found a deputy, who by combining comp time with other types of leave, was able to work only 35-52% of his/her assigned shifts in FY04 through FY08. Further, the deputy had only worked two full five-day weeks out of the 251 weeks that were charted.

A time analysis review team (referred to as TART) was created and meets weekly to review the Time Analysis Unit's data, such as the examples shown in Appendix A. TART includes representatives from MCSO Personnel and Business Units, Corrections and Law Enforcement Divisions, and County Labor Relations. TART reviews the data and recommends whether to counsel reviewed MCSO staff. When someone is counseled, the employee and his/her union representative meet together with the employee's manager. More input is received from the employee on why the pattern is occurring. If there is no reasonable explanation, the employee is put on notice to correct his/her behavior.

We believe that MCSO's purposeful use of data to map leave taken by Corrections' deputies, combined with the change in authorized work hours, has already saved significant resources. For example, we estimate that MCSO saved approximately \$1.4 to \$1.6 million in FY08 by reducing sick leave from FY05 to FY08 levels. Total personnel costs did not decrease by that amount because of increases in vacation leave. However, total personnel costs would have been \$1.4 to \$1.6 million more in FY08 if sick leave per FTE had been at FY05 levels.

The Time Analysis Unit has also analyzed Corrections' personnel data at an aggregate level and found, for example, that Corrections' sick leave by month does not follow an expected pattern. Typically, more sick leave occurs in the winter months than in the summer months. Exhibit 2 below shows the opposite situation for FY07 and FY08, with more sick leave taken in the summer months. This suggests the possibility of sick leave abuse.

Exhibit 2



Source: Auditor's Office analysis

Collective bargaining

We found that MCSO is now working well with other county agencies on bargaining unit issues. MCSO reported that there were blurred lines of communication and expectations between the MCSO and county administrators in the past, and it was unclear who had responsibility for specific issues. MCSO now reports that the lines of authority are clearer. MCSO and county administrators worked well together in the most recent negotiations with the Multnomah County Corrections Deputies Association (MCCDA).

We also found that the Time Analysis Unit's data efforts have contributed to the establishment of long-term strategies and goals for collective bargaining sessions. MCSO recently used sick leave and comp time data in bargaining unit negotiations. These data provided support for MCSO's position when negotiations in the last MCCDA contract went to binding arbitration and allowed them to demonstrate problems with sick and comp time leave patterns.

2007 Post Factor Study

The Multnomah County, Oregon Sheriff's Office Jails Post Factor Study was completed in November 2007 by an outside consultant. A net annual work hours (NAWH) methodology was used in the post factor study to estimate the number of personnel needed to continually staff posts. The study recommended 81.5 additional positions to address Corrections' current needs at MCDC, MCIJ, and the Courts.

The study offers some valuable information and insights; however, the actual number of positions ultimately needed depends on several factors. For example, staffing levels could be impacted by the reductions in sick leave noted previously. MCSO could also decide to supervise inmates differently than the study's approach or provide a different level of training to deputies. Safety concerns and the interaction between the level of overtime and leave taken will also need to be considered. Based on input from jail commanders and the current levels of overtime, MCSO has determined that some increase in staff is needed to accomplish their work.

From a cost perspective the NAWH methodology does not determine an optimal level of staffing. Accordingly, we urge MCSO to carefully consider our analysis of the NAWH methodology when determining staffing levels for Corrections.

Limitations of net annual working hours methodology

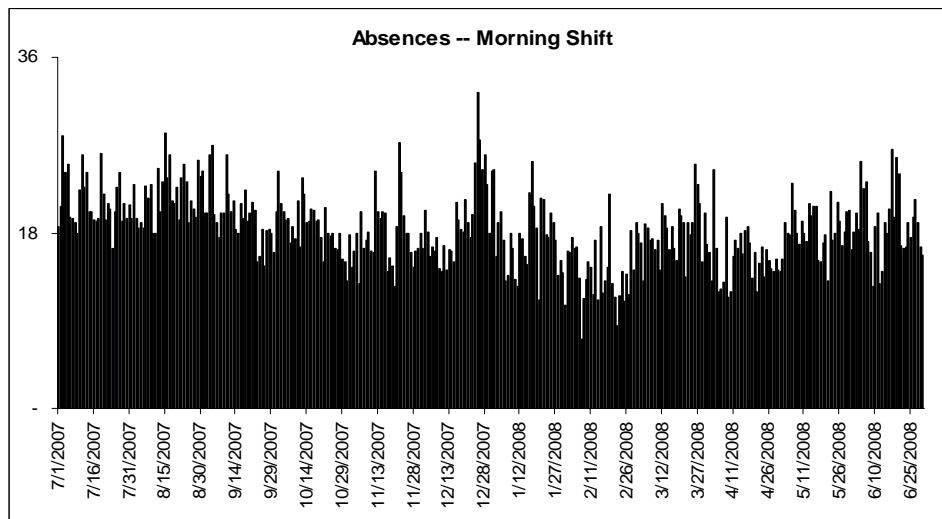
The NAWH methodology has two critical limitations. First, the NAWH methodology assumes that absences from a post are evenly distributed by day throughout the year. Second, it does not take into account the cost difference between hiring additional full-time deputies or incurring overtime. As a result, the NAWH does not look at the most cost effective way to staff the jails and overstates needed staffing levels.

It is important to note that we are considering Corrections staffing levels from a cost perspective. Management is responsible for monitoring the level of overtime and evaluating whether it is negatively impacting morale, causing potentially unsafe situations, or having a negative influence on other absences. In addition, costs will change as the overall composition of the Corrections workforce changes. The average tenure of Corrections deputies (excluding sergeants) on June 30, 2007, was approximately 12 years. As newer deputies are hired, the amount of average paid leave earned per deputy will decrease. However, in the current environment, as long as there is a demand for voluntary overtime, and there are no safety concerns about individuals working too much overtime, incurring overtime instead of hiring additional full-time staff can help managers control total personnel costs.

Absences fluctuate each day and throughout the year

One problem with the NAWH methodology is that it assumes that absences from posts are evenly distributed when they are not. To set staffing levels, the NAWH methodology factors in having an additional number of staff to cover anticipated absences from posts. To illustrate this point, assume there are 50 posts on a shift that need to be staffed every day for the year and a NAWH analysis has determined a post factor of 1.8 FTE per post. If the 50 posts in this example are multiplied by the post factor, 90 people would be needed to cover the 50 posts. This means that 40 extra people would be hired to cover absences from posts.

In reality, if absences from a post were evenly distributed each day, it would be relatively easy to find the right match of staff to workload. There would not be overtime, and there would not be extra people at work who are not needed that day. But, we found that absences for Corrections deputies in the jails fluctuate each day. Exhibit 3 shows how absences fluctuated on the morning shift during FY08.

Exhibit 3

Source: Auditor's Office analysis

The NAWH methodology staffs with additional deputies to cover average anticipated absences. But because absences fluctuate each day, on some days there can be more people at work than are needed (extra deputies). The cumulative effect of having extra deputies throughout the year is the cost of paying for full-time deputies that are not required. Accordingly, having extra deputies should be minimized because there is no return on those personnel expenditures. The NAWH methodology staffs with too many additional deputies resulting in too many extra deputies and increases total personnel costs.

Little difference between the cost of overtime and hiring additional staff to work a post

Overall, the 2007 post factor study recommends adding staff *"to address the current lack of a sufficient shift relief factor to correspond with the calculated/proposed Net Annual Work Hours; these positions are necessary to reduce the reliance on overtime to supplement staff availability."* The study further suggests that approximately \$560,700 savings could have been gained by converting 50% of 2006 overtime hours for Corrections deputies to FTEs. We disagree. As shown in Exhibit 4, there is little difference in the cost between staffing a 24/7 post with overtime versus hiring additional staff to fill the post with straight time. King County, Washington, comparable to Multnomah County, also found little difference between overtime and the cost of hiring additional jail staff.

Exhibit 4

Cost of Staffing One 24/7 Post per Year		
	Overtime	Full-Time Staff
Base Pay	\$415,750	\$191,922
Coverage of Absences		\$108,118
Paid Absences		\$72,590
Sub Total	\$415,750	\$372,629
Salary Related	\$144,307	\$129,340
Variable Insurance	\$37,417	\$33,537
Fixed Health Insurance		\$59,448
Total	\$597,474	\$594,953
Cost per Hour	\$68.20	\$67.92

Source: Auditor's Office Analysis

When the pay amount a deputy sees on his/her paycheck is considered, a post covered with overtime would indeed be 50% more expensive than hiring a full time position. This is because only the base pay, overtime premium, and associated salary related and variable insurance costs are considered. However, when looking at the cost to the county, a full-time Corrections deputy paid a straight rate gets paid for the time they are off work (paid absences). Further, when the deputy takes time off work, the post still needs to be covered (coverage of absences). As the tenure of the workforce increases, as it has for Corrections, both paid absences and the associated coverage costs become higher. Other costs such as fixed health insurance must be included for a full-time position that is not factored into overtime costs. When all costs are added up, filling a post with overtime costs about the same as adding additional staff.

Using the NAWH methodology does not produce optimal staffing. Considering that there is no cost difference between overtime and hiring additional staff, plus the fact that there are daily and seasonal fluctuations of absences, NAWH methodology staffing results in too many extra deputies who are not backfilling absences. Accordingly, in the current environment and from a cost perspective, additional staff to cover absences should be minimized to avoid extra staff to the extent Corrections can manage the overtime and maintain a safe environment and employee morale.

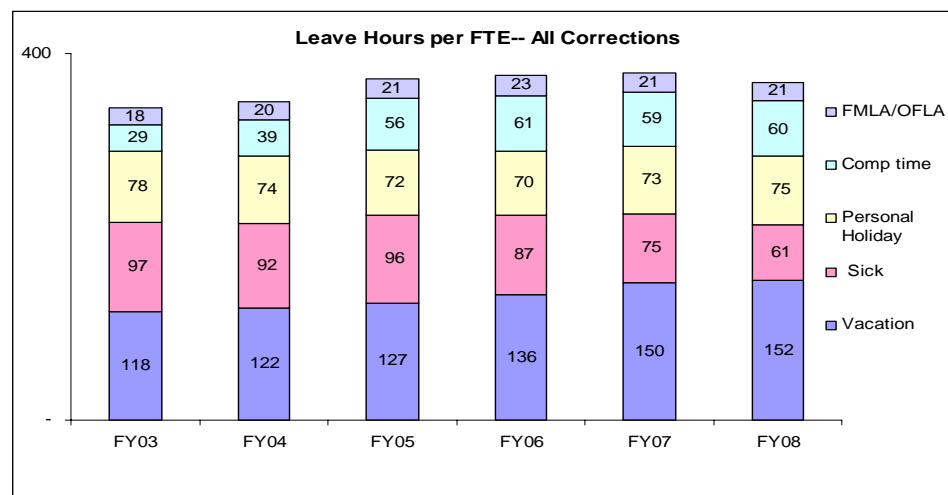
Some overtime costs should be avoided

Using overtime, rather than hiring additional staff, is generally a cost effective way to cover daily fluctuations between staff available to work and the total workload as long as overtime levels are not too high. But there are some personnel costs, part of which is captured as overtime, that should be avoided because it results from inadequately controlling absences or workload. Abusing sick leave, exceeding time off allowed for vacation and personal holidays, or using an excessive amount of comp time are examples of absences that should be avoided and can be managed to reduce total personnel costs.

Managing absences and workload

MCSO can reduce any day-to-day mismatches between staffing levels and workload by managing and controlling absences and workload. Vacation, sick, personal holiday, comp time, and Family Medical Leave Act (FMLA)/Oregon Family Leave Act (OFLA) leave per FTE for the period FY03 through FY08 is shown in Exhibit 5. These five leave categories made up 88% of the absences for Corrections deputies in FY08.

Exhibit 5



Source: Auditor's Office analysis

Sick leave

As previously mentioned, MCSO has recently made significant progress reducing sick time by reviewing each deputy's use of sick time and by changing authorized work hours. When an individual's sick leave pattern does not seem appropriate, it is investigated further. The first organizational review of sick leave

patterns for all Corrections deputies is planned to be completed in November 2008. MCSO is also analyzing aggregate sick leave patterns. For example, sick leave should typically be higher in the winter months. As noted in Exhibit 2 on page 3, more sick leave occurs in the summer months rather than the winter months. By reducing sick leave and by working to correct such aggregate patterns noted in the example, MCSO will be able to lower total personnel costs for Corrections.

Vacations and personal holidays

Vacations and personal holidays are more controllable than sick leave, but when combined, made up 54% of all absences. MCSO can reduce total personnel costs by managing Corrections deputies' vacations and personal holidays. As shown in Exhibit 5 above, the gains from the reductions in sick leave have mostly been offset by the increases in vacation leave. Increases in vacation leave are caused, in part, by a more tenured workforce. From FY07 through FY08, 98 deputies increased the amount of vacation they can accrue by 40 hours per year.

Corrections deputies accrue vacation time based on how long they have worked for the county. A first-year corrections deputy accrues 80 hours per year while a deputy with 15 years of service accrues 200 hours. Because Corrections is a 24/7 operation, deputies also receive 11 personal holidays to be used in place of the standard holidays the county allows employees each year. Personal holidays not used by June 30 of each year are automatically paid off.

Rules have been established regarding how deputies sign up for vacation and personal holiday leave in what is referred to as the Vacation/Personal Holiday (VPH) book. Only a set number of deputies are allowed off work each shift for vacations and personal holidays on any given day. These available slots in the VPH book are based on personal holidays plus one year's vacation accrual for all deputies.

We did not test the VPH book for exceeding allowed days off as part of our follow up work. However, the original audit found that the set number of slots allowed was exceeded on some shifts even though overtime occurred during those shifts. Enforcement of the policies that are already in place could reduce Corrections' total personnel costs.

MCSO also pointed out another potential example of avoidable overtime. According to the bargaining unit agreement, when Corrections deputies do not choose to take their personal holiday during the fiscal year, they are paid for any unused personal holidays at a straight rate at year end. However, if a deputy tries to take a personal holiday, but cannot do so because the VPH book has no available slots on the day requested, the deputy is paid for that personal holiday at an overtime rate. One concern is the possibility that some deputies would purposely wait to request a personal holiday until the VPH book is full in order to be paid an overtime rate.

As shown in Exhibit 6, a personal holiday payoff can cost the same, less, or more than taking the personal holiday as an absence depending on how much the *coverage* of the absence costs. When a personal holiday is paid off at a straight rate, the cost is the same or less than if the deputy would have taken a personal holiday as an absence. But when a personal holiday is paid off at an overtime rate, the cost is the same or more than if the deputy would have taken the personal holiday as an absence. MCSO should try to avoid personal holidays paid off at an overtime rate.

Exhibit 6

	Take Personal Holiday as Absence	Pay off Personal Holiday at a Straight Rate of Pay	Pay off Personal Holiday at an Overtime Rate of Pay
Personal Holiday Cost	1.0 Rate	1.0 Rate	1.5 Rate
+ Cost of Coverage If Absent	1.0 or 1.5 Rate		
+ Cost of Working		1.0 Rate	1.0 Rate
= Total Cost	2.0 or 2.5 Rate	2.0 Rate	2.5 Rate

Source: Auditor's Office analysis

Comp time

Adequate management of absences prevents unnecessary overtime, which can lead to comp time use and significantly increase total personnel costs. Comp time occurs when a deputy works overtime then chooses to take a day-and-a-half off work instead of being paid at time-and-a-half. Overtime taken as comp time accounted for 16.5% of all overtime shifts in FY08. As shown in Exhibit 5 on page 6, comp time increased substantially, from 29 hours per FTE in FY03 to 61 hours per FTE in FY06. This trend has since leveled off.

Comp time use is requested in the VPH book. The VPH book sets a cap on the amount of time that is available for comp time because such leave can only be taken if there is an available slot in the VPH book. Theoretically, the number of slots available after deputies sign up for vacations and personal holidays in the VPH book should help manage the amount of comp time that can be taken. We calculate that when comp time is added to vacation and personal holidays, 69% of all absences can be controlled by properly managing the VPH book.

However, VPH book signup rules have not always been clear. For example, the 2007 post factor study pointed out that deputies were signing up for comp time using VPH book slots that were open after the annual vacation and personal holiday bid, but before the comp time leave was earned. As a result, other deputies had fewer opportunities available for vacation time. This has the potential for creating an incentive to take time off using sick leave. MCSO management indicated they are actively engaged in addressing this situation.

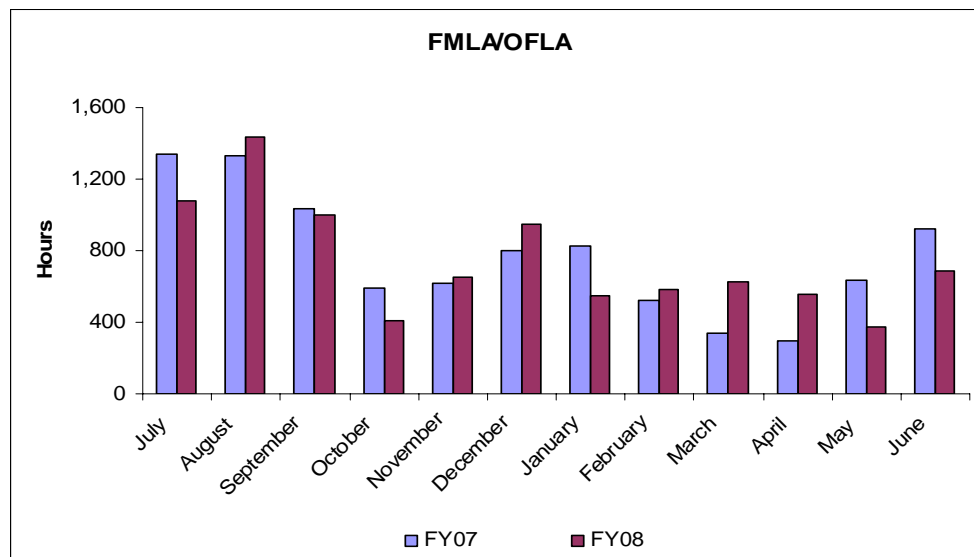
Comp time must be carefully managed by MCSO. In a 24/7 post operation, such as a jail, comp time is always more expensive than simply paying for the overtime when overtime is incurred. This is because taking comp time creates another absence that has to be backfilled. Even worse, the effect can be compounded when a deputy taking comp time is backfilled by another deputy working overtime who then chooses to take comp time as well.

MCSO has made progress towards controlling comp time. In the most recent negotiations with the MCCDA, the county proposed limiting the amount of comp time that could be taken each fiscal year. In prior years, Corrections deputies could only accumulate 80 hours of comp time at any one time but there was no limit on how much comp time could be used. Some deputies were using in excess of 500 comp time hours per year. The negotiations went to binding arbitration, and MCSO was successful in limiting the number of comp time hours that can be accrued or used each fiscal year to 96. This agreement should help reduce absences and decrease total personnel costs.

Although MCSO told us that comp time accrued each fiscal year is typically below 40 hours for each deputy, there is a provision in the bargaining unit agreement that could work to reduce total personnel costs. The agreement states, *"Ninety (90) days prior to the end of each fiscal year the County may give written notice to MCCDA that the County may cash out compensatory time balances in excess of 40 hours for the pay period ending June 30 of each year."* We recommend that MCSO routinely give notice and pay off any comp time balances in excess of 40 hours.

FMLA/OFLA leave

Under the Family Medical Leave Act (FMLA) and the Oregon Family Leave Act (OFLA), county employees may be eligible for up to 12 weeks of unpaid leave a year to care for a spouse, child, or parent with a serious health condition or for the employee's own serious health condition. Generally, FMLA leave is also counted as OFLA leave. However, OFLA entitles employees who use pregnancy disability leave to take an additional 12 weeks of any other kind of leave if they otherwise qualify for it. Exhibit 7 which follows shows that, like sick leave, more FMLA/OFLA leave occurs in the summer months and less in the winter months, an indication of potential abuse.

Exhibit 7

Source: Auditor's Office analysis

The monthly trend for Corrections deputies' use of FMLA/OFLA leave will need to be investigated further. Because MCSO's ability to control FMLA/OFLA leave is linked to county-wide policy, MCSO and the county will have to work together to help address this issue. To the extent FMLA/OFLA leave may be abused, total personnel costs for MCSO can be reduced with proper intervention.

Other workload: special (non-post) assignments and training

The quality of special assignment and training data should be the same as the absence data. Our 2006 Jail Personnel Costs audit recommended better tracking of special (non-post) assignments and training because management has more discretion on when this type of absence from a post can occur. Special assignments are duties that temporarily pull officers away from filling posts. For example, a deputy may be temporarily needed for an administrative task and would not be able to fill a post for that time period. Corrections deputies also receive training each year.

MCSO was able to provide us with rough estimates of training hours. However, training data do not match the quality of absence data. Therefore, it was not possible to track aggregate patterns such as when the training hours were taken. Training is manageable time away from a post and could, for example, be scheduled to happen in the winter months when other absences are lower. The amount of time a deputy spends away from filling a post on special assignments can add up and should be considered in the management of total workload. Special assignments were not routinely tracked. Given available resources, tracking training and special assignments appears to be a lower priority than tracking other absences from posts. But those absences should be tracked better in the future as the original audit recommended.

Lessons Learned

Focus on total personnel costs

Overall, undue emphasis placed on the overtime line item and reducing overtime can increase total personnel costs. The 2007 post factor study sought to reduce costs by hiring additional staff to reduce overtime. Those savings are simply not there. As previously discussed in this report, time-and-a-half exists only for the worker. The cost to the county to hire an additional deputy versus incurring the overtime is about the same (see Exhibit 4 on page 5). But, the cumulative effect of having more deputies than needed on a particular day increases costs. The 2007 post factor study recommended reducing

overtime to reduce costs. However, while the overtime line item would decrease by implementing the post factor study recommendations, the total personnel costs for Corrections would actually increase.

It is not the case that large savings will result from reducing or eliminating overtime. For example, one argument is that one more FTE will eliminate an equivalent amount of overtime. First, there is not a one-to-one relationship between hiring an additional person and the amount of overtime that person can eliminate. In other words, the new hire will have paid and unpaid leave. Because of daily fluctuations in staffing levels due to absences, the new hire may or may not be able to backfill overtime shifts on particular days. More importantly, there is little, if any, cost savings from a new hire reducing overtime shifts since the cost of an overtime shift and the cost of an additional deputy are roughly the same. If the organization is incurring overtime that is not negatively impacting safety or morale, hiring another deputy could actually increase costs by having an extra deputy available at work when he/she is not needed.

Manage absences, workload, and the bargaining unit agreement

In a staffing environment where absences from a post must be covered, increases in absence rates drive personnel costs much more than overtime. Further, the primary concern is not that absences cause overtime. Even if absences are replaced with straight time, both the deputy who is absent as well as the deputy who takes his/her place as backfill are paid. When someone is absent, two people are getting paid to accomplish the same amount of work as one person.

Over the years, MCSO has expended a lot of time trying to track the causes of overtime. Timekeepers attempt to assign a cause for each occurrence of overtime. This is not a productive use of staff resources and MCSO should stop tracking overtime causes in this manner. MCSO's current focus on managing absences, such as sick leave and comp time, has proven to be far more effective at lowering total personnel costs than attempting to track overtime causes. Further, it is not possible to accurately assign individual causes to overtime on a shift-by-shift, person-by-person basis. The real causes of overtime can include, but are not limited to the following: understaffing; a misallocation of staff among shifts or days of the week; the aggregate difference between absence rates used to estimate staffing levels and actual rates experienced; or the random fluctuations that occur in daily absences.

The information about absences found using the NAWH methodology is very valuable. However, we strongly recommend that it be used differently. It may make sense for the Time Analysis Unit to track absences by shift, facility, and type of personnel to compare these figures over time. For example, the 2007 post factor study found higher absence rates happening at MCIJ. In the past, we found more absences happening on the morning shift than the evening shift. In both these cases the higher absence rates were likely due to more senior staff at MCIJ and the morning shifts. Higher absence rates would need to be taken into account when determining staffing levels for MCIJ and the morning shift.

Within the last year, the MCSO has made progress in effectively negotiating and managing the bargaining unit agreement. Data from the Time Analysis Unit on sick leave and comp time were used to successfully argue MCSO's case in binding arbitration. The Time Analysis Unit collects and analyzes data to put more emphasis on managing leave provisions of the agreement and holding all deputies accountable.

Scope and Methodology

As part of our follow up of the *Jail Personnel Costs* audit issued in 2006, we obtained, validated and analyzed three years of payroll data for all Corrections Division deputies, in addition to the three years of data used in the original report. Using all six years of data, we verified the progress made by the Multnomah County Sheriff's Office (MCSO) to manage absences. We also used this data to compute the cost of an overtime shift compared to hiring an additional corrections deputy.

We examined the November 2007 post factor study. In addition, we reviewed the September 2008 arbitrator's decision between the county and the Multnomah County Corrections Deputies Association. We also reviewed the 2006 and 2007 Corrections Grand Jury reports as well as the King County Jail Overtime audit issued in October 2006. We interviewed the Business Unit Service Manager and the Research Analyst in the Time Analysis Unit. This audit did not compute optimal staffing levels for the Corrections Division.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Response



MULTNOMAH COUNTY SHERIFF'S OFFICE

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December 15, 2008

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Re: Jail Personnel Costs Follow Up

Dear Madam Auditor:

Thank you for the audit of Jail Personnel Costs which has been issued as a follow-up of a 2006 audit conducted by former auditor Suzanne Flynn. I believe we have made some significant steps in addressing many of the issues in the 2006 report. The audit has validated many of the areas that we believe have seen significant progress and provides a clear direction of areas that need additional work. I appreciate the high level of knowledge and expertise from Principal Auditor Craig Hunt and his insight in reviewing our progress.

Overall Response to the Audit Report

In my review of the original audit report from 2006 and this follow-up audit, both suggest a consistent conclusion - the Multnomah County Corrections system is considerably under-staffed. Your observations that personnel costs are manageable using leave management accountability, flexibility of overtime, and adequate staffing confirm my views that the Sheriff's Corrections function is not staffed at an appropriate level. I agree with your conclusion that understaffing must be managed by the proper mix of FTE's and overtime. The challenge now, as it has been for many years, becomes what is the appropriate level of staffing and how do we resolve these needs in the face of declining revenues and an economy in recession?

Follow-up Results

I am very pleased with the progress we have made from the findings in the 2006 audit. Analysis of personnel leave data has been very useful in managing leave, negotiating bargaining unit agreements, and re-establishing the accountability mechanisms necessary to manage a 24/7 operation. I believe your audit clearly shows that we have made considerable progress in these areas. The strengthened partnership between MCSO, County Human Resources and Labor Relations has proven to be very beneficial for both entities and was an important element to the successful arbitration of the Multnomah County Corrections Deputy contract re-opener.

Leave Management

Literature reviews have confirmed that sick leave use is a common problem in 24/7 operations. Unfortunately, there is little research available that identifies successful strategies or solutions to reduce

its impact. A significant amount of the audit follow-up is devoted to the Sheriff's Office efforts in analyzing time and compilation of data to identify how leave is used in the Sheriff's Office. The data began with cumulative analysis and is now focused on individual leave patterns. The agency's efforts in analyzing time have been accomplished through existing resources in the Resource Analysis Unit and supported by a short term internship. Important progress has been made in addressing many of the issues relating to sick leave; however, analysis of FMLA, Net Annual Work Hours, and optimal scheduling patterns has remained largely unaddressed.

Appendix A of the Auditor's report shows two examples of the individual calendars developed through time analysis. It is important to note that these two reports are very extreme cases and are illustrative of the different types of leave we are able to track and analyze. They are not representative of many of the hard-working employees in the Sheriff's Corrections Division. As a matter of fact a six month progress review of both of the individuals calendared in these examples has shown substantial improvement in their attendance.

The analysis of time usage in the Sheriff's Office has successfully provided insight to leave usage problems necessary to correct improper behavior and sustain post-disciplinary arbitrations. However, if not for the effective management of the Sheriff's Management Staff through counseling employees and holding them accountable when improper behavior is identified, leave usage behavior would have gone largely unchanged. For example, one finding from our analysis was that sick leave usage by Corrections Staff during the summer months was significantly higher than other County employees. However, after employing sick leave management strategies sick leave during the summer months of FY 2009 were reduced an average of 19%. This is certainly reflective of both good management and employee compliance.

We believe that through evidence gathered through employee conferences and our analysis there is sufficient data to draw some general conclusions:

- Improper leave usage is not limited to the Corrections bargaining unit. Questionable use patterns have been found in all bargaining units in the Sheriff's Office as well as other areas of the county we have been requested to analyze.
- While the cost of leave abuse in a 24/7 post driven operation is very visible and important to control, there is generally no loss of productivity as a result of the absence.
- For Multnomah County, there is a significant hidden cost in the form of lost productivity that has not been measured or quantified when questionable leave usage is not effectively managed in positions that do not require backfill. If captured, this lost productivity could have a positive impact on services lost due to budget cuts in a poor economy.
- Some employees will self-correct improper behavior when effective leave management strategies are employed.
- Adequate staffing, especially in high stress assignments, will effectively impact improper leave usage by both reducing the opportunity for employees to work too many hours resulting in employee burn-out; and reducing opportunities to voluntarily make themselves absent from the workplace through comp time or inappropriate use of sick time.
- Sanction based management of leave based on corrective action is a short term solution to managing leave. Improving employee morale through positive incentives and improved work environments will have a more long-term impact on leave usage.

2007 Post Factor Study

At the request of the Multnomah County Sheriff's Office, the Board of County Commissioners, and the Corrections Grand Jury, the Sheriff's Office commissioned a post factor analysis through Pulitzer/Bogard,

a nationally known consultant in jail management and post factor analysis. Pulitzer/Bogard has provided consulting services to more than 100 public safety entities in more than 30 states. Through this post factor analysis, Pulitzer/Bogard calculated staffing requirements using a methodology called Net Annual Work Hours (NAWH). They also reviewed our staffing levels as it relates to best practices, compliance with the principles of direct supervision, and availability of supervision. NAWH is a powerful tool for assessing the number of FTE's necessary to operate a correctional facility. Recommendations on how those hours of work were distributed between FTE's and overtime was beyond the parameters of the agreement.

The Auditor's report correctly points out that from a cost perspective NAWH methodology does not consider policy considerations in determining an optimal level of staffing as it might relate to the flexibility of overtime. Even distribution of time off throughout the year does not occur adding to the complexity of optimal staffing levels. However, NAWH does provide valuable information in assisting us in determining the impact of leave management, the proper mix of overtime flexibility, and the optimal number of FTE's necessary to operate the jail system in a safe and efficient manner. The majority of the findings in the post factor study related to best practices, direct supervision of offender populations, and recommendations for supervisory staffing levels.

Cost Difference between the Cost of Overtime and Hiring Additional Staff to Work a Post

The Auditor's report concludes that when costs associated with payroll, insurance, and the cost of backfilling an absence is considered the hourly cost of an FTE is virtually the same as the cost of overtime. The report further concludes that the inverse is not true. There is not a dollar for dollar savings associated with reducing overtime to hire FTE's because the new FTE generates a certain amount of overtime for its own absences from the workplace. In the 1980's Multnomah County Auditor Gary Blackmer came to the same conclusion. We agree with this finding and have reported this to the Board on many occasions. There is value to using the flexibility of overtime to adjust staffing requirements to the temporary and seasonality of employee absence after the agency reaches its optimal level of staffing. As the Auditor's report correctly concludes there may be an increased cost to having too many deputies rather than a mix of overtime and FTE's. I believe it is safe to say that we are nowhere near that point.

Managing Absences and Workload

On page 6 of the Audit report a bar chart shows the major types of leave categories in the agency over a six year period. It is important to note the downward trend in sick leave. It is also important to note the rapid increase in comp time which has leveled off over the past 4 years. Managing these are two areas that are high priorities to the Sheriff's Office for impacting absences and workload. A recent arbitration agreement with the Multnomah County Corrections Deputy Association has provided us with some necessary tools to impact and reduce these two categories. We believe in subsequent years we will be seeing continued reductions in both categories.

Vacation absences are increasing. An aging workforce makes that an unavoidable phenomenon. More tenure provides higher vacation accruals. However, actively managing the numbers of deputies allowed to take vacation can be done. We believe we have improved in this area since the 2006 audit and that with the use of our automated scheduling system Telestaff we can continue to make improvements.

An observation was made about the possibility of a Corrections Deputy to request personal holidays on days the vacation book is full and then redeem those days at the end of the year at time and a half if the holiday is denied. This is a requirement in Article 8 of the Corrections Deputy contract. There is anecdotal evidence that some deputies do request personal holidays when the vacation sign up book is full, however its extent is unknown.

Comp Time

As stated above, comp time is an area of leave management that we believe we can impact as a result of the recent arbitration award. Since comp time use and accrual is now limited to 96 hours per year we believe we will see comp time reduced and a greater number of employees have access to some of the more desirable vacations opportunities. The Auditor referenced a provision in the Corrections Deputy agreement that states, *"Ninety (90) days prior to the end of each fiscal year the County may give written notice to MCCDA that the County may cash out compensatory time balances in excess of 40 hours for the pay period ending June 30 of each year."* Our analysis found that most Deputies who work extra time for purposes of earning comp time do so to take it. Consequently their unused balances were normally kept very low. In addition, since comp time was unlimited due to the "rolling cap", paying the time down to 40 hours could easily be made up in a matter of just a few weeks. The new language will eliminate the "rolling cap" and it is our intention to pay down comp time at the end of the year. Future analysis will tell us if this is a useful strategy.

Other Workload: Special (Non-post) Assignment and Training

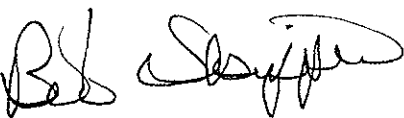
We are reviewing the Auditor's recommendation of greater detail in tracking special assignments and training. We believe our Telestaff system will be useful tool for improving this tracking.

Lessons Learned

We were greatly encouraged to read the Auditor's conclusion that undue emphasis placed on the overtime line item and reducing overtime can actually increase personnel costs. We had reached a similar conclusion based on our own analysis. A more holistic approach to impacting overtime should include leave management with impact on overtime as an outcome indicator not a primary strategy. It is also critical to address the issues of optimal staffing levels, as well as the human resources issues of employees burned out due to working too many hours, low morale, and safety risks both to staff and offenders. These are the long term strategies to managing personnel costs. A multi-level approach to managing personnel costs through leave management, optimal staffing levels, human resources needs, and continual evaluation of net annual work hours will likely see very positive outcomes. Any one of these elements, when allowed to get out of balance will result in decreased efficiencies in the management of personnel costs.

Once again, I wish to thank Auditor LaVonne Griffin-Valade and her staff for the valuable information we have been able to take from this audit.

Sincerely,



BOB SKIPPER,
Sheriff

Appendix A

Appendix A Example 1

July					August					September					October					November					December					January					February					March					April					May					June				
	05	06	07	08		05	06	07	08		05	06	07	08		05	06	07		05	06	07		05	06	07		06	07	08		06	07	08		06	07	08		06	07	08		06	07	08		06	07	08									
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Key			
	Scheduled Worked Day	C	Comp Time
S*	Sick Leave use combination	P	Personal Holiday
Sk	Sick Leave use Sick Leave bank	Be	Bereavement Leave
Sc	Sick use Comp bank	*	Combination of leave types
Sv	Sick use Vacation bank	E	Exchange Paid not worked
Sp	Sick use Sick Holiday bank	U	Unpaid
Sf	Sick FMLA	Us	Unpaid Sick
Sf*	Sick FMLA Combination	Uf	Unpaid Leave of Absence on FMLA
V	Vacation	W	Workers Comp

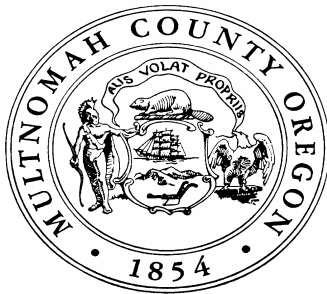
Source: MCSO Time Analysis Unit

Appendix A--Example 2

July					August					September					October					November					December					January					February					March					April					May					June																					
	04	05	06	07		04	05	06	07		04	05	06	07		04	05	06	07		04	05	06	07		04	05	06	07		05	06	07	08		05	06	07	08		05	06	07	08		05	06	07		05	06	07																								
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2	P		Su			2	V			C	C	2	Sk	V	Sa	Su				2					C		2				V	Sk		2				E	Sa		2			V	Su		2	Sa	Su	C		2				C	Sa																			
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18	Su	Sf*			E	18				C	Sa	18	Sa	Su	C	C				18	Sf*					C	Sa	18	Sa	Su	C	C		18				E	C		18	S*	Sa	Su			18	C	Sa	Su	C		18				C		18	V	C	C		18	Sa	Su	*									
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22	C	C	Sa	Su		22	Su	Sf*	C	C		22	Sv				Sa			22	C	C	C	C			Sk	C	Sa			Sk	C	Sa		22	Sa	Su	E		22					C		22				Sa		22	C	Sa		V		22	Su	*	Sk		22		Sf*	C								
23	Sf*	Sa	Su	C		23	C	C	P	C		23			Sa	Su				23	Sa	Su				C	Sa	23	C	C	C	C		23	Su	C	P		23				V	Sa		23				C	Su		23	Sa	Su	C		23	V			*		23				C	Sa							
24	Sa	Su	C	C		24	C		P	C		24	Sf	Sa	Su		E			24	Su	C				C		24	C	Sa	Su	C		24	Sk	E	C		24				P	Sa	Su		24		P	Sa	C		24	Su	Sf			C		24			*		24	C	Sa	Su								
25	Su	C	C	C		25	*	C		Sa		25	Sa	Su		C	E			25	C	C	Sa	Su			C		25	Sa	Su	C	*	25				E	C		25	C	Sa	Su			25	C	Sa	Su			25	C			E		25	C	V	V		25	Sa	Su	C									
26	C	C	C	C		26		C	Sa	Su		26	Su	Sf						26	C	Sa	Su				C		26	Su				C	E		26				P	Sa		26	Sa	Su			26	Sa	Su			26				Sa		26	C	V	Sa	26	Su	C	C									
27	*	C	C	C		27	V	Sa	Su	C		27	V			C				27					C	Sa	27	Sa	Su	C				P		27	C				C	Sa	Su			27	Su			C	Su		27				C	Su		27	Uf			E												
28		C	C	Sa		28	Sa	Su	C	C		28	V	C			E			28					C	Sa	Su	28	Su	C					V	E		28				Sa	Su	C		28	Sf				28				C		28				C	Sa	C		28	Sa	Su	V		28	Uf			*		
29		C	Sa	Su		29	Su	C	C	C		29	V	C			Sa			29	C	Sa	Su	C			C		29	Sa	Su			29	S*	C	*	Sa		29	Sa	Su	E	P		29					E		29				Sa		29	C	Sa	Su	C		29	Su	V			29				C	V	
30	V	Sa	Su	C		30	C	C	C	C		30		C	C																																																													

Key			
	Scheduled Work Day	V	Vacation
Sk	Sick Leave	C	Comp Time
Sv	Sick use Vacation	P	Personal Holiday
S*	Sick Leave use combination	Jl	Judicial Leave
Sc	Sick use Comp Bank	*	Combination of leave types
Sf	Sick FMLA	E	Exchange Paid not worked
Sf*	Sick FMLA Combination	Uf	Unpaid Leave of Absence on FMLA

Source: MCSO Time Analysis Unit



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Audit Report: *Jail Personnel Costs Audit Follow Up*
Report #08-10, December 2008
Audit Team: Craig Hunt

The mission of the Multnomah County Auditor's Office is to ensure that county government is honest, efficient, effective, equitable, and fully accountable to its citizens.

The Multnomah County Auditor's Office launched the **Good Government Hotline** in October 2007 to provide a mechanism for the public and county employees to report concerns about fraud, abuse of position, and waste of resources.

The **Good Government Hotline** is available **24 hours a day, seven days a week**. Go to GoodGovHotline.com or call 1-888-289-6839.



The Multnomah County Auditor's Office received the **2007 Bronze Knighton Award** from the Association of Local Government Auditors for the *Elections Audit* issued in June 2007.