

2005-2006 GRAND JURY REPORT

Riverside County Sheriff's Department, Executive Staff

Background

The Riverside County Sheriff's Department, including the Executive Staff, has over 3,200 authorized positions and a current budget of \$387 million.

The Executive Staff consists of the following:

- Undersheriff-sworn/appointed
- Executive Officer–unsworn
- Three Assistant Sheriffs-sworn
- Six Chief Deputies-sworn
- Director of Administrative Services–unsworn

This Executive Staff oversees, in part, the law enforcement functions for Court Services, Corrections, Coroner's Bureau, contract cities, and all unincorporated areas within the County.

Findings

1. The County of Riverside has an Annual Leave redemption policy, referred to as "buy down," for employees who are entitled to this benefit. Each calendar year they are permitted to submit two requests for payment, not to exceed a combined total of 160 hours. The first 80 hours may be redeemed on an employee's signature. Due to budgetary limitations, any additional hours up to a maximum of 80 must have agency/department head approval.
2. The Grand Jury subpoenaed and received payroll and annual leave records of the sworn Executive Staff for the years 2000 through 2005, with the exception of some records. The Sheriff's Department custodian of records was unable to locate the year 2000 records for employees with the last name beginning with the letter "L".

3. Payroll Activity Reports (RSD Form 344) provided by the Sheriff's Department revealed that until the start of this Grand Jury investigation, only a limited number of Executive Staff reported annual leave usage.
4. Payroll records for 2003 and 2004 revealed that two sworn Executive Staff members did not utilize any annual leave, and "bought down" the maximum 160 hours allowed in both years for a total payout of \$43,416.72.
5. The lack of proper documentation creates the appearance of impropriety with respect to the use of public monies. Payroll Activity Reports revealed:
 - Unsigned payroll sheets
 - Multiple predated payroll sheets, some of which were submitted months later
 - No supervisor signature and/or signature date
 - Approval of own Payroll Activity Reports, and no leave time annotated, except for approved holidays.
6. A January 2006 scheduled countywide internal audit on Management Leave Analysis (annual leave) for internal controls was canceled.

Recommendations

**Riverside County Board of Supervisors
Riverside County Sheriff
Riverside County Executive Officer
Riverside County Auditor-Controller**

1. Sheriff's Department Executive Staff adhere to General Orders 205.03-205.07, which detail duty time and the proper documentation of leave reports.
2. Sheriff's Department Executive Staff adhere to Article 21, sections 2101 and 2102 of County Resolution 2005-475, which encourages the use of Annual Leave.

3. Executive Office develop and implement a policy governing the reporting of time, and the recording of annual leave usage for exempt employees.
4. Riverside County Board of Supervisors hire an independent forensic accounting firm to audit timekeeping and annual leave records for the Sheriff's Department Executive Staff for the years 2000 through 2005, and that these findings be made public.
5. Auditor-Controller perform a follow-up comprehensive Management Leave Analysis audit of the Sheriff's Department Executive Staff every two years.

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