

Contract Cities 2019  
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## Executive Summary

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**Background and Purpose** Utah County auditors recently completed a financial audit of the Sheriff's contract cities. The purpose of the audit was to evaluate whether revenue is enough to cover expenses for services currently provide.

Contract Cities under contract:

- Eagle Mountain
- Vineyard
- Cedar Fort
- Fairfield
- Woodland Hills
- Elk Ridge
- Goshen

For financial recording purposes Contract Cities are divided into three groups in the General Ledger.

- Eagle Mountain cost center 151
- Vineyard cost center 152
- The rest are in cost center 150

### What We Found

In addition to the following findings, we found that billings to Contract Cities were done with the thought that revenue would cover expenses based on the information given to them.

#### **Billings to cities were not always made in a timely manner.**

We examined the Accounts Receivable invoices to see when they were created in the financial system and found that some months were created months after the billing month.

#### **Hours worked were consistent with the hours required in the contracts.**

We examined the hours recorded in the General Ledger for each month and compared them to the contract amounts for each city.

#### **Invoice amounts billed to the cities didn't always balance with the amounts recorded in the General Ledger.**

Invoices generated by the Sheriff's Office were compared to the amounts recorded in the General Ledger.

**Expenses exceeded Revenue for each year examined.**

General Ledger accounts were examined in the Fund Balance 274 which is for the contract cities.

**Backup attachments were not always provided for Accounts Receivable invoices to the Contract Cities.**

Each invoice in Accounts Receivable were examined to verify that the backup for the billings were attached.

**Payouts for FMLA and employees leaving employment weren't handled in a consistent manner.**

At times these amounts were credited out of the Contract City fund accounts and General Fund was debited. Even when this was done amounts were not consistent.

**Questions came up on whether Uniform Allowance and Insurance Waiver is calculated in the billed amount or whether it should be added to the bill like overtime and on call amounts.**

Amounts on invoice for uniform allowance and insurance waiver were listed separately from the other benefits.

**What We Recommend**

**Billings should be created in Accounts Receivable before the next month has ended.**

Account Receivable invoices should be created and sent to Contract Cities as soon as payroll distribution appears in the General Ledger.

**Scheduling seems to be working well with hours worked being close to what is required in the contracts.**

Continue to monitor scheduling to keep hours worked in line with the current contracts.

**Invoices should be verified that they balance with the General Ledger amounts before being submitted to Contract Cities.**

Double checking amounts and making sure that calculations on spreadsheets are accurate.

**Examine payroll expenses to see if there are some that could be lowered and that they are all necessary.**

There are some large maybe one-time expenses that might have caused this. Vehicles for additional personnel were expensed entirely during the year that they were added.

**Backup for all billings should be submitted when Account Receivable invoices are created.**

Submitting backup makes the review of invoices easier for anyone that has a question on a certain invoice.

**Consistent handling of FMLA, vacation and sick payouts should always be the same way. Verify that the amounts entered in Journal Entries is the same as the payout.**

Written Policies and Procedures should be in place and followed on how to handle these situations.

Invoices should be specific on whether these amounts are already included in the hourly rate billed or whether they need to be added.

Other amounts like overtime, on call and part-time personnel are specified as to whether they are included or needs to be added.

## Introduction

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### **Background**

We recently completed a financial audit on the Sheriff's Office for services provided to the Contract Cities.

- Eagle Mountain
- Vineyards
- Cedar Fort
- Fairfield
- Woodland Hills
- Elk Ridge
- Goshen

Each cities contract for services was examined to see what services were required.

*Eagle Mountain:* Contract went into effect July 1, 2014 and has been renewed yearly until June 30, 2020 when it will need to be renewed. Services required through this contract are one full-time lieutenant, two full-time deputy Sergeants, nine full-time deputies III, one full-time deputy III school resource officer, two detective deputy III's (includes one sex crimes detective), one animal control deputy (excluding animal shelter costs), one office specialist, and one time-limited office specialist.

The city is to pay full and actual costs. July 1, 2018 the amount billed for services was increased.

*Vineyard:* Contract went into effect February 28, 2015. County is to provide one full-time Patrol Deputy III. Vineyard will pay \$112,471.00 annually for this service. Amount had to be amended because Vineyard is paying more than that in the years that were examined.

*Cedar Fort:* Contract went into effect June 30, 2016. County agrees to provide seven hours of service per week at \$50.00 per hour to Cedar Fort.

*Fairfield:* Contract went into effect June 30, 2017. County agrees to provide five hours of service per week at \$50.00 per hour, not to exceed \$15,000.00 per year.

*Woodland Hills:* Contract went into effect June 30, 2018. County agrees to provide 25 hours of service per week at \$53.00 per hour.

*Elk Ridge:* Only Contract that could be found went into effect July 1, 2010. County to provide one half-time deputy at County Fee Schedule. Changes in amount billed to one full-time Deputy on July 1, 2017. Contract not found.

*Goshen:* Contract went into effect June 30, 2018. County will provide six hours of service per week at \$53.00 per hour.

Contracts were compared to both the Accounts Receivable invoices sent to the cities and the actual data recorded in the General Ledger.

## **Objectives**

Our audit objective was to determine whether revenues generated through the contract cities was enough to cover expenses, as well as to ensure the contracts with the cities were being adhered to.

## **Scope and Methodology**

Our audit covered the period from January 1, 2017 through December 31, 2018. Our audit included an examination of financial records in the General Ledger and Accounts Receivable in the following areas:

- Payroll information including (hours worked, regular pay, overtime, time-limited, and benefits).
- Accounts Receivable invoices
- Accounts Payable

## Audit Results

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### **Finding 1: Accounts Receivable invoices aren't always created in a timely manner.**

Each month was examined for the date when payroll was distributed to the General Ledger and the date when Accounts Receivable invoices were created. The following months were found to have not been created in a timely manner for billing. See Schedule #1 in Appendix for details.

It is noted that a new payroll system was used beginning with pay period 22 in 2017 and that distribution was delayed for the next several months. This only affects Eagle Mountain and Vineyard because the other cities contracts had a set dollar amount billed each month.

### **Recommendation**

**We recommend that the creation of accounts receivable invoices to be billed to cities should be completed within two weeks after the payroll is distributed to the General Ledger.**

### **Finding 2: Hours worked were consistent with the hours required in the contracts.**

Actual hours worked were compared on a monthly basis posted in the general ledger. This is an indication that the scheduling of personnel is effective.

### **Recommendation**

**Continue to schedule personnel consistent with the contract requirements.**

### **Finding 3: Accounts Receivable invoices billed to Eagle Mountain didn't always balance with the amounts recorded in the general ledger. See Schedule #2 in Appendix for details.**

### **Recommendation**

**Procedures should be setup to ensure that all billings are accurate. Doing the billings in a timely manner around the same time each month should help in this matter.**

### **Finding 4: Expenses exceeded Revenue for each year examined. See Schedule #3 in the Appendix for more detail.**

Purchasing of new vehicles in Vineyard for four new deputy positions is one reason that expenses were high. Four vehicles were purchased in 2018:

- P.O. 2018-2755-1 for \$45,676.00.

- P.O. 2018-6167-1 for \$64,466.00.
  - P.O. 2018-7210-1 for \$45,750.00
- Total vehicle purchases \$155,892.00

Policy has new vehicles for new personnel positions are expensed immediately to the department requesting the vehicle. Then the Vehicle Lease expense will bill the purchase of the next vehicle based on the useful life of the vehicle. See Schedule three in the Appendix for more detail.

### **Recommendation**

**When positions are added to contract cities the total cost of adding that position to the cities should be passed on to the benefiting city.**

**Finding #5: Attachment for backup for monthly Accounts Receivable invoices to contract cities were not always submitted.**

The other Cities: Cedar Fort, Fairfield, Elk Ridge, Woodland Hills, and Goshen have the Contracts as an attachment for backup when they become effective. This is enough because billing is based on hours worked each week not specific positions.

Eagle Mountain: Had the following invoices that weren't accompanied by attached backup:

- 2017-40401 November 2017
- 2017-40402 December 2017
- 2018-40440 January 2018
- 2018-40544 February 2018
- 2018-40708 March 2018

It is noted that these months followed the changing of payroll systems with the County. There were problems with distributing payroll when the new systems were implemented. Information for billings were not available. Attachments were later sent when the information was available to bill overtime.

Vineyard: Had the following invoices that weren't accompanied by attached backup.

- 2017-37474 February 2017
- 2017-37607 March 2017
- 2017-37705 April 2017
- 2017-37843 May 2017
- 2017-38090 June 2017
- 2017-40399 November 2017



- 2017-40400 December 2017
- 2018-40441 January 2018
- 2018-40545 February 2018
- 2018-40709 March 2018
- 2018-40983 May 2018

From November 2017 through March 2018 the information for billing was unavailable because payroll distribution didn't happen due to the new payroll system installed November 2017.

#### **Recommendation**

**Attached backups should be included with all Accounts Receivable invoices. If information is unavailable notes should be made as to why.**

**Finding #6: FMLA payouts and payouts for employees leaving employment weren't handled consistently.**

Some instances showed there were Journal Entries made to put the charge in the General fund payroll expense. In other instances, these amounts were left in the Contract Cities. Journal entries didn't always match the amount paid out.

#### **Recommendation**

**Written Policies and Procedures should be adopted in how to handle FMLA payouts and payouts to employees who leave employment. These policies and procedures should be followed so that every instance is handled the same.**

#### **Conclusion:**

Though the shortages in the Contract Cities for the examined years can be verified as to what might have caused them, it is still apparent that in the General Ledger for the Contract Cities

Fund revenues are not enough to cover expenses. Trying to predict time off based on personnel taking FMLA can be difficult. A solution to this could be to bill this extra expense when incurred with overtime.

Expenses like Professional and Tech Services which includes: Finance Administration, Sheriff Administration, Personnel Administration and Insurance Costs should be examined to ensure that they are being billed adequately to cover what is being expensed in the General Ledger.

Intragov/Accounts: Vehicle Lease, Information Systems, Communications, and Phones should be examined on a continual basis in the General Ledger to ensure that Contract Cities are being

billed enough to cover these amounts.

These areas seem to be the places where the revenues are coming up short in the recorded expenses in the General Ledger.

## Appendix: Appendix A Title

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### Schedule #1:

Month	Date Payroll was Distributed	Date Accounts Receivable created
<u>Eagle Mountain</u>		
January 2017	February 13, 2017	April 13, 2017
February 2017	March 6, 2017	April 27, 2017
March 2017	April 14, 2017	May 18, 2017
April 2017	May 16, 2017	June 13, 2017
May 2017	June 27, 2017	July 14, 2017
July 2017	August 14, 2017	October 30, 2017
August 2017	September 5, 2017	November 3, 2017
September 2017	October 19, 2017	November 13, 2017
October 2017	April 23, 2018	January 31, 2018
November 2017	April 23, 2018	April 4, 2018
November 2017 OT	April 23, 2018	May 17, 2018
December 2017	April 23, 2018	April 4, 2018
December 2017 OT	May 17, 2018	May 17, 2018
January 2018	May 4, 2018	April 9, 2018
January 2018 OT	May 4, 2018	May 18, 2018
February 2018	May 4, 2018	April 23, 2018
February 2018 OT	May 4, 2018	May 18, 2018
March 2018	May 21, 2018	May 8, 2018
March 2018 OT	May 21, 2018	May 18, 2018
April 2018	June 12, 2018	June 8, 2018
May 2018	June 29, 2018	July 2, 2018
June 2018	July 6, 2018	August 1, 2018

July 2018	August 24, 2018	September 26, 2018
August 2018	September 13, 2018	October 10, 2018
September 2018	October 30, 2018	November 14, 2018
Underbilled Jul-Oct	November 27, 2018	February 1, 2019
October 2018	November 27, 2018	December 6, 2018
November 2018	December 17, 2018	January 23, 2018
December 2018	January 14, 2019	February 13, 2019

Fairfield

January 2017	February 2017	April 6, 2017
February 2017	March 6, 2017	April 20, 2017
March 2017	April 14, 2017	May 8, 2017
April 2017	May 16, 2017	June 1, 2017
October 2017	April 23, 2018	January 18, 2018
November 2017	April 23, 2018	January 19, 2018
January 2018	May 4, 2018	April 3, 2018
February 2018	May 4, 2018	April 9, 2018
June 2018	July 6, 2018	August 1, 2018

Woodland Hills

January 2017	February 2017	April 6, 2017
February 2017	March 6, 2017	April 20, 2017
March 2017	April 14, 2017	May 8, 2017
April 2017	May 16, 2017	June 1, 2017
October 2017	April 23, 2018	January 18, 2018
November 2017	April 23, 2018	January 19, 2018
January 2018	May 4, 2018	April 3, 2018
February 2018	May 4, 2018	April 9, 2018

June 2018	July 6, 2018	August 1, 2018
<u>Goshen</u>		
January 2017	February 2017	April 6, 2017
February 2017	March 6, 2017	April 20, 2017
March 2017	April 14, 2017	May 8, 2017
April 2017	May 16, 2017	June 1, 2017
October 2017	April 23, 2018	January 18, 2018
November 2017	April 23, 2018	January 19, 2018
January 2018	May 4, 2018	April 3, 2018
February 2018	May 4, 2018	April 9, 2018
June 2018	July 6, 2018	August 1, 2018
<u>Vineyard</u>		
January 2017	February 13, 2017	April 6, 2017
February 2017	March 6, 2017	April 20, 2017
March 2017	April 14, 2017	May 8, 2017
April 2017	May 16, 2017	June 1, 2017
July 2017	August 14, 2017	January 17, 2018
July 2017 OT	August 14, 2017	February 5, 2018
August 2017	September 5, 2017	January 17, 2018
September 2017	October 9, 2017	January 17, 2018
October 2017	April 23, 2018	February 5, 2018
November 2017	April 23, 2018	April 3, 2018
November 2017 OT	April 23, 2018	May 16, 2018
December 2017	April 23, 2018	April 3, 2018
December 2017 OT	April 23, 2018	May 17, 2018
January 2018	May 4, 2018	April 9, 2018

January 2018 OT	May 4, 2018	May 18, 2018
February 2018	May 4, 2018	May 8, 2018
February 2018 OT	May 4, 2018	May 18, 2018
March 2018	May 21, 2018	May 8, 2018
March 2018 OT	May 21, 2018	May 18, 2018
April 2018	June 12, 2018	June 12, 2018

## Schedule #2:

### Differences from invoice with General Ledger PP 2017/22

	Invoice	GL	Difference
Permanent Employees	\$ 33,214.34	\$ 33,213.58	\$ 0.76
Benefits	\$ 20,128.55	\$ 21,116.74	\$ (988.19)
Patrol OT Benefits	\$ 121.51	\$ 43.76	\$ 77.75
Patrol Part time	\$ 495.00	\$ 288.75	\$ 206.25
Patrol PT Benefits	\$ 18.71	\$ 10.93	\$ 7.78
Detective Benefits	\$ 854.36	\$ 896.49	\$ (42.13)
		(8)	
Detective OT Benefits	\$ 21.67	\$ 8.23	\$ 13.44
Sex Crimes Benefits	\$ 899.99	\$ 943.58	\$ (43.59)
Sex Crimes OT Benefits	\$ 35.51	\$ 13.24	\$ 22.27
Sex Crimes On Call Benefits	\$ 14.17	\$ 10.34	\$ 3.83
Animal Enforcement Benefits	\$ 1,656.87	\$ 1,684.27	\$ (27.40)
			\$ (769.23)

### Differences from invoice with General Ledger PP 2017/23

Permanent employee's Bene	\$ 18,539.54	\$ 19,579.37	\$ (1,039.83)
Patrol OT Benefits	\$ 31.01	\$ 11.16	\$ 19.85
Detective Benefits	\$ 665.37	\$ 892.42	\$ (227.05)
Detective OT Benefits	\$ 32.51	\$ 11.72	\$ 20.79
Sex Crimes Regular	\$ 898.30	\$ 943.22	\$ (44.92)
Sex Crimes OT Benefits	\$ 22.80	\$ 8.31	\$ 14.49
Sex Crimes On Call Benefits	\$ 6.21	\$ 4.63	\$ 1.58
Animal Enforcement Benefits	\$ 1,631.66	\$ 1,685.68	\$ (54.02)
			\$ (1,309.11)

### Differences from invoice with General Ledger PP 2017/19

Sex Crimes Regular Pay	\$ 2,473.38	\$ 2,710.19	\$ (236.81)
Sex Crimes Benefits	\$ 967.40	\$ 1,117.00	\$ (149.60)
			\$ (386.41)

### Differences from invoice with General Ledger PP 2017/17

Patrol Benefits	\$ 19,677.14	\$ 21,802.65	\$ (2,125.51)
Part-Time Regular	\$ 206.25	\$ 228.75	\$ (22.50)
Part-Time Benefits	\$ 7.79	\$ 8.65	\$ (0.86)
			\$ (2,148.87)

### Differences from invoice with General Ledger PP 2017/18

Part-Time Regular	\$ 228.75	\$ 315.00	\$ (86.25)
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Part-Time Benefits	\$ 8.65	\$ 11.90	\$ (3.25)
			\$ (89.50)

Differences from invoice with General Ledger PP 2017/13

Part-Time Regular	\$ 768.50	\$ 483.50	\$ 285.00
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There were amounts that were posted in the general ledger that weren't billed on the invoices to Eagle Mountain.

- Pay period 18 in 2018 Sex Crimes On-Call not billed for \$107.19 with \$8.20 benefits.  
(9)
- Animal Control Overtime not billed for \$122.64 with benefits \$4.19.
- Animal Control Overtime not billed for \$147.18 with benefits \$5.37.
- Goshen in 2018 was only billed five times from July through December resulting in \$1,272.00 under billed.



### Schedule #3:

#### Eagle Mountain 2017

Month	Revenue	Payroll	Difference
January	\$170,917.63	\$135,386.20	\$35,531.43
February	\$169,738.22	\$132,475.56	\$37,262.66
March	\$177,426.93	\$125,672.86	\$51,754.07
April	\$174,994.55	\$131,009.57	\$43,984.98
May	\$183,488.34	\$211,728.02	\$(28,239.68)
June	\$180,476.38	\$137,635.95	\$42,840.43
July	\$181,632.81	\$132,508.68	\$49,124.13
August	\$186,303.92	\$131,004.43	\$55,299.49
September	\$185,118.41	\$127,098.58	\$58,019.83
October	\$183,043.03	\$192,595.85	\$(9,552.82)
November	\$183,380.85	\$136,600.35	\$46,780.50
December	\$181,105.63	\$134,937.96	\$46,167.67
Totals	\$2,157,626.70	\$1,728,654.01	\$428,972.69

#### Expenses:

Books, Subscription & Memb	\$8,247.04
Office Supplies	\$1,340.20
Equipment, Supplies & Maint	\$3,799.58
Telephone & Communications	\$19,310.29
Professional & Tech Services	\$68,038.56
Education	\$928.00
Conventions & Travel	\$3,672.94
Special Dept Supplies	\$4,682.59
Software	\$9,999.63

Intragov/Vehicle Lease	\$270,191.52	
Intragov/Phones	\$1,200.00	
Intragov/ Communications	\$18,540.00	
Intragov/ Information Systems	\$23,700.00	
Furniture/Equipment	\$4,797.86	
Computer Equipment	\$242.39	
Total Expenses		\$438,690.60
Over/Short		\$(9,717.91)

Vineyard 2017

Month	Revenue	Payroll	Difference
January	\$21,873.37	\$20,392.53	\$1,480.84
February	\$25,472.46	\$25,132.00	\$340.46
March	\$25,725.53	\$35,290.83	\$(9,565.30)
April	\$26,477.32	\$25,314.83	\$1,162.49
May	\$26,748.31	\$28,677.75	\$(1,929.44)
June	\$26,075.63	\$26,063.71	\$11.92
July	\$44,337.90	\$34,096.67	\$10,241.23
August	\$45,066.85	\$33,088.67	\$11,978.18
September	\$43,855.18	\$48,090.22	\$(4,235.04)
October	\$47,192.88	\$32,171.39	\$15,021.49
November	\$49,300.76	\$9,368.39	\$9,368.39
December	\$44,499.65	\$35,177.87	\$9,321.78
Totals	\$426,625.84	\$383,428.84	\$43,197.00

Expenses

Books, Subscription & Maint	\$160.18
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Office Supplies	\$428.46	
Equipment Supplies & Maint	\$362.52	
Telephone & Communications	\$2,605.06	
Professional & Tech Services	\$13,910.89	
Education	\$795.00	
Special Dept Supplies	\$4,336.50	
Software	\$345.40	
Intragov/Vehicle Lease	\$61,602.26	
Intragov/Communications	\$21,207.76	
Intragov/Information Systems	\$4,232.12	
Furniture/Equipment	\$7,713.52	
Computer Equipment	\$131.19	
Total Expenses		\$117,830.86
Over/(Short)		\$(74,633.86)

Other Cities 2017:

Month	Revenue	Payroll	Difference
January	\$13,177.26	\$6,679.20	\$6,498.06
February	\$13,266.07	\$6,464.14	\$6,801.93
March	\$11,887.62	\$6,693.76	\$5,193.86
April	\$13,058.37	\$6,529.13	\$6,529.24
May	\$13,303.53	\$6,924.60	\$6,378.93
June	\$12,434.73	\$11,704.37	\$730.36
July	\$18,025.50	\$11,018.62	\$7,006.88
August	\$18,025.50	\$10,622.68	\$7,402.82
September	\$17,400.41	\$11,636.35	\$5,764.06
October	\$18,025.50	\$10,240.69	\$7,784.81

November	\$18,025.50	\$8,271.48	\$9,754.02
December	\$17,667.58	\$8,122.57	\$9,545.01
Totals	\$184,297.57	\$104,907.59	\$79,389.98

Expenses:

Books, Subscription & Memb	\$1,782.16		
Office Supplies	\$171.22		
Equipment Supplies & Maint	\$1,279.27		
Telephone & Communications	\$2,280.52		
Professional & Tech Service	\$8,142.96		
Education	\$599.00		
Special Dept Supplies	\$880.58		
Intragov/Vehicle Lease	\$30,801.13		
Intragov/Communication	\$1,080.00		
Total Expenses			\$47,016.84
Over/(Short)			\$32,373.14

Total Cities 2017:

Month	Revenue	Payroll	Difference
January	\$205,968.26	\$162,457.93	\$43,510.33
February	\$208,476.75	\$164,071.70	\$44,405.05
March	\$215,040.08	\$167,657.45	\$47,382.63
April	\$214,530.24	\$162,853.53	\$51,676.71
May	\$223,540.18	\$247,330.37	\$(23,790.19)
June	\$218,986.74	\$175,404.03	\$43,582.71
July	\$243,996.21	\$177,623.97	\$66,372.24
August	\$249,396.27	\$174,715.78	\$74,680.49
September	\$246,374.00	\$186,825.15	\$59,548.85

October	\$248,261.41	\$235,007.93	\$13,253.48
November	\$250,707.11	\$184,804.20	\$65,902.91
December	\$243,272.86	\$178,238.40	\$65,034.46
Totals	\$2768,550.11	\$2,216,990.44	\$551,559.67

Expenses:

Books, Subscriptions & Maint	\$10,189.38		
Office Supplies	\$1,939.88		
Equipment Supplies & Maint	\$5,441.37		
Telephone & Communication	\$24,195.87		
Professional Tech Service	\$90,092.41		
Education	\$2,322.00		
Conventions & Travel	\$3,672.94		
Special Dept Supplies	\$9,899.67		
Software	\$10,345.03		
Intragov/Vehicle Lease	\$362,594.91		
Intragov/Phones	\$1,200.00		
Intragov/Communication	\$40,827.76		
Intragov/Information System	\$27,932.12		
Furniture/Equipment	\$12,511.38		
Computer Equipment	\$373.58		
Total Expenses			\$603,538.30
Over/(Short)			\$(51,978.63)

Eagle Mountain 2018:

Month	Revenue	Payroll	Difference
January	\$182,758.82	\$132,254.19	\$50,504.63
February	\$183,124.34	\$137,050.89	\$46,073.45

March	\$188,677.74	\$129,995.33	\$58,682.41
April	\$185,425.37	\$135,235.56	\$50,189.81
May	\$187,347.89	\$137,248.27	\$50,099.62
June	\$191,036.58	\$216,282.83	\$(25,246.25)
July	\$187,514.73	\$149,992.77	\$37,521.96
August	\$205,340.88	\$144,963.23	\$60,377.65
September	\$222,191.18	\$165,889.34	\$56,301.84
October	\$228,148.20	\$246,121.05	\$(17,642.85)
November	\$207,754.55	\$176,001.78	\$31,752.77
December	\$207,633.02	\$161,964.51	\$45,668.51

Expenses:

Books, Subscription & Maint	\$8,597.07	
Office Supplies	\$1,451.59	
Equipment Supplies & Maint	\$6,519.67	
Telephone & Communication	\$18,192.50	
Professional & Tech Services	\$72,109.04	
Education	\$970.00	
Conventions & Travel	\$7,062.07	
Special Dept Supplies	\$2,638.42	
Software	\$10,000.00	
Intragov/Vehicle Lease	\$333,091.29	
Intragov/Phones	\$1,200.00	
Intragov/Communication	\$25,709.16	
Intragov/Information System	\$23,700.00	
Furniture/Equipment	\$4,514.03	
Total		\$515,754.84

Over/Short \$(71,801.29)

Vineyard 2018:

Month	Revenue	Payroll	Difference
January	\$47,973.80	\$37,646.06	\$10,327.74
February	\$54,285.93	\$37,000.00	\$17,285.93
March	\$56,550.90	\$56,744.99	\$(194.09)
April	\$44,281.06	\$40,097.38	\$4,183.68
May	\$55,768.32	\$42,142.13	\$13,626.19
June	\$55,991.44	\$39,514.44	\$16,477.00
July	\$55,741.86	\$44,384.12	\$11,357.74
August	\$55,785.20	\$41,103.61	\$14,681.59
September	\$54,721.88	\$63,263.50	\$(8,541.62)
October	\$66,043.08	\$50,293.68	\$15,749.40
November	\$67,044.09	\$58,491.66	\$8,552.43
December	\$64,009.21	\$56,990.71	\$7,018.50
Total			\$110,524.49

Expenses:

Books, Subscription & Maint	\$8,597.07
Office Supplies	\$877.82
Equipment Supplies & Maint	\$8,669.20
Telephone & Communication	\$3,332.67
Professional & Tech Service	\$20,357.40
Education	\$940.00
Convention & Travel	\$1,219.43
Special Dept Supplies	\$6,503.75

Software	\$1,000.00	
Intragov/Vehicle Lease	\$197,716.31	
Intragov/Communication	\$23,641.23	
Intragov/Information System	\$11,433.67	
Furniture/Equipment	\$8,249.08	
Computer Equipment	\$1,651.89	
Total		\$286,470.94
Over/Short		\$(175,946.45)

Other Cities 2018:

Month	Revenue	Payroll	Difference
January	\$18,025.50	\$10,759.50	\$7,266.00
February	\$18,025.50	\$11,682.78	\$6,342.72
March	\$17,634.37	\$19,175.64	\$(1,541.27)
April	\$18,025.50	\$10,280.89	\$7,744.61
May	\$18,025.50	\$10,750.65	\$7,274.85
June	\$17,994.51	\$13,301.25	\$4,693.26
July	\$16,693.00	\$11,555.67	\$5,137.33
August	\$17,965.00	\$12,108.94	\$5,856.06
September	\$17,678.58	\$17,880.62	\$(202.04)
October	\$17,965.00	\$12,488.10	\$5,488.10
November	\$17,759.47	\$15,408.24	\$2,351.23
December	\$17,560.79	\$17,003.62	\$557.17
Total	\$213,352.72	\$162,384.7	\$50,968.02

Expenses:

Books, Subscription & Maint	\$1,782.11
Office Supplies	\$31.31



Equipment Supplies Maint	\$306.43	
Telephone & Communication	\$1,825.80	
Professional & Tech Service	\$8,035.29	
Education	\$149.00	
Special Dept Supplies	\$546.54	
Intragov/Vehicle Lease	\$34,057.03	
Intragov/Communication	\$1,104.00	
Intragov/Information Systems	\$1,572.00	
Total		\$4,409.51
Over/Short		\$1,558.51

Total Contract Cities 2018:

Month	Revenue	Payroll	Difference
January	\$248,758.12	\$180,659.75	\$68,098.37
February	\$255,435.77	\$185,733.67	\$69,702.10
March	\$262,863.01	\$205,915.96	\$56,947.05
April	\$247,731.93	\$185,613.83	\$62,118.10
May	\$261,142.71	\$190,141.05	\$71,000.66
June	\$265,022.53	\$269,098.52	\$(4,075.99)
July	\$259,949.59	\$205,932.56	\$54,017.03
August	\$279,091.08	\$198,175.78	\$80,915.30
September	\$294,591.64	\$247,033.46	\$47,558.18
October	\$312,156.28	\$308,891.63	\$3,264.65
November	\$292,558.11	\$249,901.68	\$42,656.43
December	\$289,203.02	\$235,958.84	\$53,244.18
Total	\$3,268,502.79	\$2,663,056.73	\$605,446.06

Expenses:

Books, Subscription & Maint	\$11,257.68	
Office Supplies	\$2,360.71	
Equipment Supplies & Maint	\$15,495.30	
Telephone & Communication	\$23,350.97	
Professional & Tech Service	\$100,501.73	
Education	\$2,059.00	
Convention & Travel	\$8,281.50	
Special Dept Supplies	\$9,688.71	
Software	\$11,000.00	
Intragov/Vehicle Lease	\$564,864.63	
Intragov/Phones	\$1,200.00	
Intragov/Communication	\$50,454.39	
Intragov/ Information System	\$36,705.67	
Furniture/Equipment	\$12,763.11	
Computer Equipment	\$1,651.89	
Total		\$851,635.29
Over/Short		\$(246,189.23)

#### Schedule #4:

- PP 2017/4 Employee 13506 was paid \$1,194.38 for sick leave.
- PP 2017/5 Employee 16902 was paid \$1,323.00 FMLA.
- PP 2017/8 Employee 16172 was paid \$716.30 for sick leave.
- PP 2017/12 Employee 15193 was paid \$743.21 for sick leave.
- PP 2017/17 Employee 13539 paid the following amounts when leaving employment
  1. Sick Pay \$5,195.25
  2. Sick Reserve \$1,871.10
  3. Comp Pay \$2,309.00
  4. Vacation \$4,733.45Total \$14,108.80
- PP 2017/25 Employee 16722 paid \$1,874.40 FMLA.
- PP 2017/26 Employee 16722 paid \$937.20 FMLA.
- PP 2017/26 Employee 16858 paid \$1,967.70 FMLA.
- PP 2018/1 Employee 16858 paid \$1,874.00 FMLA.
- PP 2018/2 Employee 14667 paid \$731.28 FMLA.
- PP 2018/2 Employee 14667 paid \$1,645.37 FMLA.
- PP 2018/2 Employee 16858 paid \$2,013.10 FMLA.
- PP 2018/3 Employee 14667 paid \$2,620.41 FMLA.
- PP 2018/4 Employee 14667 paid \$2,559.47 FMLA.
- PP 2018/5 Employee 14667 paid \$2,497.10 FMLA.
- PP 2018/16 Employee 15933 paid \$2,212.79 FMLA.
- PP 2018/17 Employee 15933 paid \$2,503.92 FMLA.
- PP 2018/18 Employee 15933 paid \$2,503.92 FMLA.
- PP 2018/19 Employee 15933 paid \$2,375.64 FMLA.
- PP 2018/20 Employee 15933 paid \$2,561.61 FMLA.
- PP 2018/20 JE made for Employee 15933 for FMLA PP 2018/18 through PP 2018/21 amount credited twice for \$(5,123.22).
- PP 2018/20 Employee 15887 paid the following when leaving employment.
  1. Vacation Pay \$8,165.91.
  2. Comp Pay \$2,437.59
  3. JE credit for payout \$(8,966.09).Total \$1,637.41.
- PP 2018/21 Employee 16897 \$1,477.21.

Total amount not credited out of Contract Cities payroll \$41,831.78.

## Department Response

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Sheriff's Department response for Contract Cities

Finding #1: Account Receivable invoices aren't always created in a timely manner.

<b>RECOMMENDATION(S)</b>	<b>AGREE/ DISAGREE</b>	<b>ACTION PLAN</b>	<b>TARGET DATE</b>
We recommend that the creation of accounts receivable invoices billed to should be completed within two weeks after the payroll is distributed to the General Ledger.	Agree	Delayed billing seems to be related to the implementation of Workday payroll system.	Appear resolved

Finding #2: Hours worked were consistent with the hours required in the contracts.

<b>RECOMMENDATION(S)</b>	<b>AGREE/ DISAGREE</b>	<b>ACTION PLAN</b>	<b>TARGET DATE</b>
Continue to schedule personnel consistent with the contract requirements.	Agree		

Finding #3: Accounts Receivable invoices billed to cities didn't always balance with the amounts recorded in the general ledger.

<b>RECOMMENDATION(S)</b>	<b>AGREE/ DISAGREE</b>	<b>ACTION PLAN</b>	<b>TARGET DATE</b>
Procedures should be setup to ensure that all billings are accurate. Doing the billings in a timely manner around the same time each month should help in this matter.	Unsure	Labor distribution reports are used to complete the billings, unsure as to why they are different than GL.	

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**Finding #4: Expenses exceeded Revenue for each year examined.**

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<b>RECOMMENDATION(S)</b>	<b>AGREE/ DISAGREE</b>	<b>ACTION PLAN</b>	<b>TARGET DATE</b>
When positions are added to contract cities the total cost of adding that position should be passed on to the benefiting city.	Disagree	Doesn't fall in line with current contract. County recoups cost at the back end when surplus	Working with Motor Pool to resolve Issues.

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**Finding #5: Attachment for backup for monthly Account Receivable invoices to contract cities were not always submitted.**

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<b>RECOMMENDATION(S)</b>	<b>AGREE/ DISAGREE</b>	<b>ACTION PLAN</b>	<b>TARGET DATE</b>
Attached backups should be included with all accounts receivable invoices. If information is unavailable notes should be made as to why.		If back up isn't received by Accounts Receivable they can request it from division personnel.	

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Finding #6: FMLA payouts and payouts for employees leaving employment weren't handled consistently.

<b>RECOMMENDATION(S)</b>	<b>AGREE/ DISAGREE</b>	<b>ACTION PLAN</b>	<b>TARGET DATE</b>
Written Policies and Procedures should be adopted on how to handle FMLA payouts and payouts to employees who leave employment. These policies and procedures should be followed so that every	Agree	The vast majority of employees assigned to Contract Cities, accrued the bulk of their leave in other Sheriff Department divisions.	Discussion needs to decide how to handle This issue.

instance is handled the same.

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