

Commissioners Minutes

November 15, 2023 – 11:06 a.m. to 11:52 a.m.

PAYROLL UPDATE MEETING

Commissioners Brad Holton, Zach Brooks, and Leslie Van Beek

HR Director Kate Rice

HR Compensation/Benefits Manager Bosco Baldwin

Sheriff's Financial Manager Dave Ivers

Captain Ray Talbot

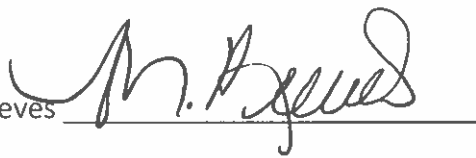
Auditing Supervisor Sarah Winslow

Clerk Chris Yamamoto

Controller Zach Wagoner

COO Greg Rast

Deputy Clerk Monica Reeves

A handwritten signature in black ink, appearing to read 'M. Reeves', is written over a horizontal line.

PAYROLL UPDATE MEETING

The Board met today at 11:06 a.m. for a payroll update meeting. Present were: Commissioners Brad Holton, Zach Brooks, and Leslie Van Beek, HR Director Kate Rice, HR Compensation/Benefits Manager Bosco Baldwin, Sheriff's Financial Manager Dave Ivers, Captain Ray Talbot, Auditing Supervisor Sarah Winslow, Clerk Chris Yamamoto, Controller Zach Wagoner, COO Greg Rast, and Deputy Clerk Monica Reeves.

Director Rice said there was a meeting last week where issues were brought up that she had no prior knowledge of and she felt blindsided by some of those things so she met with staff and today they will address the concerns. If there are issues going forward she would appreciate the Auditor's Office affording her the professional courtesy of letter her know rather than blindsiding her with an example that was not germane to the topic that was being discussed at that time. The vague allegations of over payments and under payments were dug into and the details are available so they will move forward as the Board sees fit.

Commissioner Van Beek questioned the issue of an employee status change form (blue sheet) that had an hourly rate of \$37,000. Director Rice said it was a blue sheet from September and she had no idea that had happened prior to last week's meeting. Commissioner Van Beek believes it had been flagged at the BOCC level and never made it to the Auditor's Office. Director Rice said it was simply a mistake where an \$18-per-hour employee's salary translated in a different space on the form and was identified at \$37,440, which is the annual salary of an \$18 hour employee. It was right after the change where they had agreed that all nonexempt salaries would be reported only as an hourly rate. It was an employee from one of the Board's department, but it was never processed as a \$37,440 per hour person. Bosco Baldwin said the blue sheet did go through and it was signed by two commissioners, himself, and the department director. The annually salary was

incorrectly written in the hourly salary space. He addressed the issues raised at last week's meeting as follows:

Payroll had identified four issues, two overpays and two underpays in the Sheriff's Office. All four were caught through a self-audit by the Sheriff's Office when comparing their information to the payroll roster that Mr. Baldwin sent them and as a result they submitted a corrected blue sheet. Employee A had an omission of certificate pay so there was a correction to add that pay back in. Employee B's K-9 pay rate increase was missed so they applied the new rate as a correction. Employee C had a blue sheet submitted on August 1st and there was a correction made as a result of the audit. Employee D was a K-9 specialty pay correction.

Beyond those four identified by the Auditor's Office, there are two others where people were hired in September as call takers and that title has changed to emergency communications officer and per the Board's direction that there will be no pay increases for people who get hired after August 1st, or pay increases after August 1st, those two were flagged and not given a second thought. They were in the range at the time they were hired and subsequently two blue sheets have been done to bring them up to the emergency communications officer positions.

Regarding the hourly rate issue, the new forms will correct that issue because the base pay is shown and he will doublecheck the amount. He apologized for the mistake.

Mr. Baldwin said as he was going through the audits he found a situation where a TCA employee was incorrectly capped because he thought the person was paid over their wage range, but that was incorrect. He had a conversation with the Deputy TCA on October 17th and he sent an email to the Auditing Supervisor indicating he overlooked a wage and advised what the correct pay should be, but he did not follow up with a blue sheet. (The person was capped on the original submission to the BOCC which was incorrect.) He has been working with the TCA since the end of September on a couple changes they are looking to make, this person being one of them, where they are taking three job descriptions and bringing it into one, and this person has had the wrong title for years and so it was going to be part of a package that will be brought to the BOCC within the next week. Chairman Holton asked why Mr. Baldwin sent an email rather than a blue sheet. Mr. Baldwin acknowledged he made a mistake and said a corrective blue sheet will be done with this simple reorganization. The TCA is hoping to create a treatment coordinator position and presenting the reasons why they want to do that. COO Rast said a blue sheet needs to be done now, we don't want to wait for a reorganization to recapture history.

COO Rast said the last payroll meeting caused a stir and the Sheriff's Office was concerned about the allegations of payroll making changes over email and they don't want the Board to think they are trying to change salaries without a blue sheet and they want it on the record as a correction that they do not circumvent the process. Captain Talbot said Chief Hart wanted to convey that they do an annual audit line-by-line to make sure that what the board has approved is what the employees are being paid and that they are CCSO is communicating with HR if they find discrepancies, and any changes they are making are via a blue sheet, they are not making changes

through emails or telephone conversations. They are using the process as described and as mandated by the Board. Commissioner Van Beek appreciates the level of diligence to provide quality and detailed information, and she appreciates the clarification and apologized for any offense. Commissioner Holton said the Auditor's Office should have a blue sheet on everything or do nothing and it bothers him that HR staff still felt at liberty to email the Auditor's Office. We need to ensure that when Auditing gets a blue sheet it is golden; an email does not count. Mr. Baldwin said it will not happen again. COO Rast said there were emails back and forth from HR and Auditing, and all but one was backed up by a blue sheet.

Controller Wagoner said there are a few more that are not backed up by blue sheets. Commissioner Holton wants it uncovered and dealt with. The Controller said the goal is to pay people accurately and timely, and on September 25 the Auditor's Office was provided with an email and a spreadsheet and he believes the numbers on the spreadsheet were approved by the Board by resolution. The Auditor's Office was provided a second spreadsheet on September 29 and some of those amounts are different than what was provided on September 25, and they have not been able to reconcile/identify every single instance of a change with a blue sheet. There are some where they cannot identify any formal Board action approving the payrate. Commissioner Holton wants the discrepancies resolved. Mr. Baldwin said on September 25 he was trying to get information to the Auditor's Office and there were last-minute changes on specialty pay that they were not aware of and it was brought to his attention that some people had specialty pay that HR was not aware of so he did some research and removed the specialty pay so that the 3% increase did not include specialty pay because today it's all lumped together rather than separated out. The differences between September 25 and September 29 is the removal of specialty pay, the 3% was added, and specialty pay was added back in and that is the information he sent to the Auditor's Office. Commissioner Van Beek said validation has to be submitted or specialty pay will be removed, and including specialty pay in base pay is not the right thing to do. She said Mr. Baldwin was doing what he was tasked to do by the Board. COO Rast said there are two efforts that will be started in HR and that's 1) getting new signatures on the vehicle use policy and user agreement, and 2) specialty pay validation.

Commissioner Holton wants at least one person witnessing all of the documentation and attesting that it is true and valid. He said he is done approving payroll without someone down the chain signing their name that says it's been reviewed and is true and valid. They have two weeks to do it. Commissioner Van Beek agrees and said the Board is looking for anomalies such as overtime, paid administrative leave, and benefits payout, for example. Controller Wagoner said before the \$2 million payroll number gets to the Board there are multiple reviews, approvals, and sign offs. The employee certifies their hours and it's reviewed and approved by a manager, and it's reviewed by the payroll clerk for anything that looks out of place. There are multiple checks and balances that have been happening for many years throughout the process get to that total final number. With the Sheriff's Office 28-day personnel with overtime, the amount is going to be different from payroll to payroll.

Commissioner Holton asked if there is documentation for the September 25 vs. September 29 spreadsheets. Mr. Baldwin said at the end of the day, the bottom line dollar amount went down from September 25 to September 29 because there was specialty pay included, so he went back through and removed it so they didn't give a 3% on top of the specialty pay. He fixed it and resubmitted it. They also adjusted the decimal point issue. The process is better today than it was because with the new forms it's a lot more difficult to make an error. COO Rast said the key is to find out which document made it to Auditing to make sure it was approved for FY2024 because if the September 25th document was approved in the budget and there are changes on September 29th we need to call those out and get them approved. Whatever was agreed on for the budget is the "x" amount of blue sheets the Board approved in bulk. Mr. Baldwin said the amount went down because specialty pay wasn't identified. COO Rast said if it's in bulk and the difference is a penny, we may have to do another resolution for bulk approval. Controller Wagoner said his concern is if the outside auditor wants to see the blue sheet for an employee and the most recently approved document by the Board doesn't match what's in ADP that's problematic. Mr. Baldwin said he doubts that will happen because doublechecked every blue sheet for the last month and there was not one error.

Director Rice asked what the Board's expectation is for receiving the justification or documentation of changes? Commissioner Holton wants to have separate meetings with the COO and make sure that what he wants makes sense and is attainable because he's asking for something between two departments and he doesn't want to cause a problem. COO Rast said the Board is looking for the form that comes with payroll, something with a final attestation that they have checked it and that the department has signed off on the form saying everything is accurate and true before the Board approves it. Controller Wagoner asked if the Chairman is wanting more than just a signature, does he want a report/spreadsheet with details? Commissioner Holton said he thinks he does, but he will not say it out loud until talks to people behind the scenes and makes sure what he wants makes sense. For now he just wants the signature. Controller Wagoner is open to further communication and exploring what the Auditor's Office can provide. The meeting concluded at 11:52 a.m. An audio recording is on file in the Commissioners' Office.