

COUNTY SHERIFFS' TRANSPORT DEPUTIES

Report of Procedures and Findings

For the Period March 13, 2020 to March 13, 2021

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Vermont State Auditor's Office
 Review of County Sheriffs' Deputies
 Montpelier, Vermont

We have performed the procedures enumerated below on the County Sheriff Departments of Bennington, Chittenden, Franklin, Orleans and Rutland (the "Sheriff Department" or "Sheriff Departments") for the period March 13, 2020 to March 13, 2021 to determine the use of State Transport Deputies (the "Deputy" or "Deputies") and billing practices associated with their use during the state of emergency to determine whether any Sheriff Department inappropriately received funding from more than one governmental source at the same time. These procedures were performed in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and those applicable under Generally Accepted Government Auditing Standards (GAGAS).

The Vermont State Auditor's Office have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the interested parties. Additionally, the aforementioned parties have agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and findings for the period March 13, 2020 to March 13, 2021 are described as follows:

1. How much were the transport Deputies paid by the State and the Sheriff Departments?

We traced pay stubs and payroll reports to determine amounts paid to the Deputies by the State of Vermont ("State") and by the Sheriff Departments as summarized below:

<u>Deputy(ies)</u>	<u>State Payroll</u>	<u>Department Payroll</u>	<u>Total</u>
Bennington Total	\$ 102,174	\$ 10,752	\$ 112,926
Chittenden Total	\$ 356,501	\$ 95,363	\$ 451,864
Franklin Total	\$ 106,766	\$ 16,883	\$ 123,649
Orleans Total	\$ 95,469	\$ 8,372	\$ 103,841
Rutland Total	\$ 117,168	\$ 16,241	\$ 133,409

The amounts above represent gross pay for the deputies at each Sheriff Department for the period under review. There were two deputies each at Bennington, Franklin, Orleans and Rutland Sheriff Departments during the year under review, and six deputies at Chittenden Sheriff Department.

2. How many hours did the transport Deputies charge to each of the COVID-19 codes established by the State in VTTHR (State's payroll system)?

We obtained the VTHR report from the State’s Department of Human Resources VTHR stating COVID-19 codes used and have summarized below. The data represents total hours submitted to the State for the year under review:

<u>Deputy</u>	<u>C-19 Paid Not Worked</u>	<u>COVID NW/SH</u>	<u>COVID Leave</u>	<u>Total</u>
Bennington	112	1,661	1,817	3,590
Chittenden	319	8,906	472	9,697
Franklin	104	101	-	205
Orleans	-	-	-	-
Rutland	-	-	-	-

A brief explanation of the above codes follows:

COVID-19 Paid Not Worked (C-19 Paid Not Worked) – General COVID-19 code used to signify Deputy did not work due to COVID-19.

COVID No Work Sent Home (COVID NW/SH) – Code signifies the Deputy was willing and able to work during state of emergency but no work was available to them due to COVID.

COVID Leave – Use of code signifies Deputy may have had to quarantine due to exposure, or was quarantining due to family member exposure. Code covers FMLA as well as deciding not to work due to personal circumstances as a result of COVID.

- How many transports did the transport Deputies perform and how does this compare to the number of transports conducted by these Deputies in the year prior to the state of emergency declaration?

We obtained listings from each Sheriff Department detailing the number of transports for the period March 13, 2019 to March 13, 2020 and the period March 13, 2020 to March 2021 as summarized below:

<u>County</u>	<u>Period End March 2020</u>	<u>Period End March 2021</u>
Bennington	295	64
Chittenden	1,049	89
Franklin	311	43
Orleans	462	41
Rutland	239	44
	<u>2,356</u>	<u>281</u>

- Other than transports, what other activities did the transport Deputies perform?

We inspected the time sheets for 15 pay periods during the period March 13, 2020 to March 13, 2021. During our review, we noted transport Deputies performed various jobs other than state transports during both the time paid by the State and by the Sheriff Department. Such duties include, but are not limited to, general law enforcement work, court security, patrol hours, work under State grants (DUI, Stone Garden, etc) as well as construction detail. It was noted that each Sheriff Department tracked transport Deputies’ hours worked on jobs other than transports; however, the tracking detail was inconsistent amongst the Sheriff Departments. We recommend a consistent level of detail be kept by each Sheriff Department to support hours worked at both the Sheriff Department level as well as the VTHR State level.

Note that all Sheriff Departments had transport Deputies perform general law enforcement work. Below is a summary by Sheriff Department of the other jobs performed by the transport Deputies as well as the level of detail of time sheets at the Sheriff Departments for the 15 pay periods selected outside of their normal transport and general law enforcement work:

Department	Detail of time sheets	Other work performed
Bennington	Could improve	Patrol; Grant work
Chittenden	No issues	Private contracts; Construction detail; Patrol; State grant work
Franklin	Needs improvement	Private contracts; Patrol
Orleans	No issues	Private contracts
Rutland	Could improve	Court security; Private contracts

- To what extent was there overlap between the hours paid to the transport Deputies by the State in VTNR and hours paid by the Sheriff Departments for performing non-state work?

We inspected the time sheets for 15 pay periods during the period March 13, 2020 to March 13, 2021 for overlap in all pay codes at each Sheriff Department. During our review, we noted thirty-three instances at three Sheriff Departments where the Deputies received partial COVID-19 pay and also submitted and received pay for non-state work hours on the same day. The thirty-three instances included thirty-one at Chittenden Sheriff of which none of the hours overlapped based on time sheet detail. One instance occurred at Bennington Sheriff for which no hours overlapped. The one instance at Franklin Sheriff, there was not enough detail to confirm if overlap occurred. It was noted that Franklin Sheriff Department timesheets lacked detail of when the actual hours worked took place and eight hours of COVID pay from the State was also received. In other Departments, it was clearly marked that a deputy received 8 hours of COVID pay (usually COVID NW/SH) and then worked additional time for the Sheriff Department on non-State work. Of these instances noted, the majority of hours totaled eight hours worked. On the occasion when more than eight hours were listed on the time sheets, including time assigned to a COVID code, no overtime was paid to the transport Deputy unless more than eight hours were worked for the Sheriff Department. Below is a summary of the number of hours submitted when hours of COVID pay was also submitted for the 15 pay periods selected:

Department	# COVID Hours	# of additional hours worked	Work Performed
Bennington	8	9	Patrol
Chittenden	205	208.75	Private contract; Construction detail; Patrol
Franklin	8	3	Private contract

We recommend consistent time sheet procedures and practices be used across the Sheriff Departments and at the State level that detail, at a minimum, the time of hours worked, number of hours worked, detailed description of job and duties performed, and the signature of the employee and supervisor.

- Did the State pay the Sheriff Departments for any work performed under State contracts that was conducted by transport Deputies?

We reviewed the time sheets for 15 pay periods during the period March 13, 2020 to March 13, 2021 for overlap in all pay codes at each Sheriff Department. During our review, we noted transport deputies performed work under State Contracts. The State paid Sheriff Departments for work under a State contract/grant for work performed by a transport Deputy when also paying that transport Deputy for COVID code hours. We noted fourteen instances at two Sheriff Departments where the Deputies received partial

COVID-19 pay and also submitted and received pay for State contract work hours on the same day. There were also an undetermined amount of instances at Rutland Sheriff as noted below. Thirteen of the instances occurred at Chittenden Sheriff and no overlap in hours was noted based on detail of time sheets. One instance was noted at Bennington Sheriff, and as detailed below, confirmation of overlap cannot be given due to lack of timesheet detail. Of these instances noted, the majority of hours totaled eight hours worked and therefore had no overlap based on review of timesheets that provided detail hours worked. It was noted however that some timesheets lacked detail of when the actual hours worked took place and eight hours of COVID pay was also received. Below is a summary of one instance noted where 8 hours of COVID pay was worked and additional hours were submitted by the transport Deputy for which detail of when the hours worked was not listed for the 15 pay periods selected:

Department	# COVID Hours	# of additional hours worked	Work Performed
Bennington	8	4	Distracted Driving

However, in addition to the above, it was noted a State paid transport Deputy from Rutland Sheriff Department worked at the court, which is a State contract, but hours worked were not maintained on his time sheets. The Department billed for the total hours provided under the contract.

We recommend consistent time sheet procedures and practices be used across the Sheriff Departments and at the State level that detail, at a minimum, the time of hours worked, number of hours worked, detailed description of job and duties performed, and the signature of the employee and supervisor. All hours worked, regardless if for the State or for the Sheriff Department should be tracked.

We were engaged by the State Auditor’s Office to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the financial statements. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the State Auditor’s Office and the Sheriff Departments and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.



South Burlington, Vermont
July 30, 2021
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