

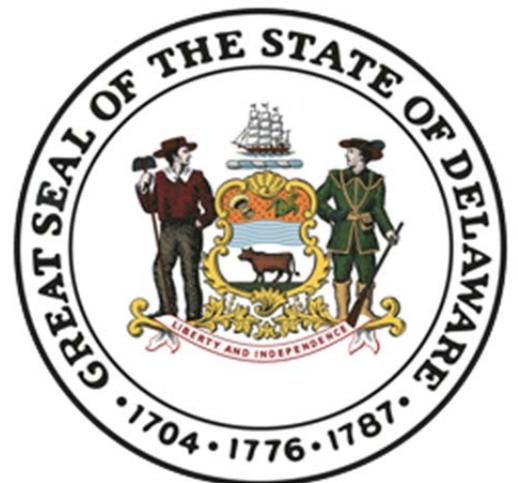
State of Delaware Office of Auditor of Accounts

Department of Correction Overtime Analysis

Inspection

Issuance Date: May 22, 2017

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Auditor of Accounts





State of Delaware
Office of Auditor of Accounts
R. Thomas Wagner, Jr., CFE, CGFM, CICA
At a Glance

Working Hard to Protect YOUR Tax Dollars

Why We Did This Inspection

As part of ongoing data analysis, the Office of Auditor of Accounts (AOA) used Statewide data to identify top earners of overtime. This work would support our efforts in determining whether payments were properly authorized and for a legitimate purpose.

After the events at James T. Vaughn Correctional Center (JTVCC) on February 1, 2017, AOA focused on the Department of Correction (DOC) to provide factual and analytical information to Governor Carney's Independent Review Team. Upon completion of this inspection, AOA will continue analyzing Statewide overtime data as originally planned.

This inspection was performed in accordance with the Council of the Inspectors General on Integrity and Efficiency, *Quality Standards for Inspection and Evaluation*.

For further information on this release, please contact:

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What We Found

AOA obtained payroll data in order to analyze overtime payments for each of DOC's divisions, identify individuals with highest overtime payments as a percentage of their salaries, and compare DOC overtime payments to those of other State of Delaware (State) departments. Our analysis was performed on payroll data from Fiscal Year 2016 and a portion of Fiscal Year 2017.¹ In addition, AOA reviewed overtime trends by pay period for the current fiscal year.

Our analysis showed that the State paid employees approximately \$57 and \$46 million in overtime during Fiscal Years 2016 and 2017, respectively. Nearly \$22 million of those costs were paid by DOC in Fiscal Year 2016 and \$17 million in Fiscal Year 2017.

Highlights from our review of DOC overtime data for Fiscal Years 2016 and 2017 include the following:

- Over 75% of DOC employees received overtime pay;
- JTVCC incurred the highest overtime cost of all DOC divisions;
- The top five overtime earners received over 140% of their total regular pay in overtime;
- The highest individual overtime earner in Fiscal Year 2016 received over \$76,000 in overtime; and
- DOC paid an average of \$838,839 per pay period in overtime during the period reviewed in Fiscal Year 2017.

This information will be provided to Governor Carney's Independent Review Team to assist in their comprehensive review; as such, our procedures were limited to the presentation of data. Upon their request, we are willing to extend our services to include determining whether payments were authorized and for a legitimate purpose as originally intended in our Statewide procedures.

¹ AOA reviewed Fiscal Year 2017 payroll data for the period July 1, 2016 through March 18, 2017.

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Abbreviations

ACL	Audit Command Language
AOA	Auditor of Accounts
BDPA	Budget Development and Planning Administration
BWCI	Baylor Women’s Correctional Institution
DOC	Department of Correction
FTE	Full-Time Equivalent
Gander Hill	Howard R. Young Correctional Institution
JTVCC	James T. Vaughn Correctional Center
NIC	National Institute of Corrections
OMB	Office of Management and Budget
SCI	Sussex Correctional Institution

Background

Statewide Overtime

The State of Delaware (State) has a Merit System of Personnel Administration governing select State positions² through Merit Rules created by the Director of the Office of Management and Budget (OMB) and implemented upon approval from the Merit Employee Relations Board. The State's Merit Rules provide regulations regarding uniform pay plans, promotions, transfers, layoffs, grievances, and a variety of other personnel topics. Within the pay plan section of the State Merit Rules are provisions for overtime service performed by State employees. State Merit Rule 4.13.1 states, "...agencies may assign reasonable periods of overtime to meet operational needs." Agencies may need to assign overtime for a variety of reasons including providing adequate security over State prisons or providing weather-related services for citizens.

OMB monitors overtime usage and reviews agency overtime requests.³ State agencies are required to receive the Director of OMB's approval to incur overtime for services performed by employees typically not eligible to receive cash overtime payments. Prior to approving overtime requests, OMB reviews the reason for the overtime and provides a limit on the overtime expenditures ensuring the agencies are not exceeding their annual budget.

Additionally, OMB's Budget Development and Planning Administration (BDPA) section monitors overtime spending each pay period through their analysis of agency payroll expenditures. In the event anomalies are identified, the BDPA contacts the agency for justification.

Department of Correction (DOC)

DOC operates as the State's largest law enforcement agency with over 2,500 employees managing approximately 7,000 inmates and 17,000 probationers. While most correctional systems in other states only manage prisons,⁴ the unified prison system in Delaware requires DOC to manage offenders in pre-trial detention through incarceration and community supervision. To manage such a large population, DOC is divided into four bureaus including Administrative Services, Correctional Healthcare, Prisons, and Community Corrections.⁵ The Bureau of Administrative Services operates DOC's central business and human resource offices, while the Bureau of Correctional Healthcare focuses on healthcare initiatives and programs to ensure offenders are receiving necessary healthcare. The remaining Bureau of Prisons and Bureau of Community Corrections are responsible for managing and supervising offenders in accordance with court orders and are responsible for the largest share of DOC's personnel costs, as discussed below.

Prisons

Through a unified correctional system, the State is responsible for the operations and administration of all correctional facilities and institutions within the State. DOC's Bureau of Prisons provides administrative support and oversees the daily operations of the State's four adult prisons including the James T. Vaughn Correctional Center (JTVCC), Baylor Women's Correctional Institution (BWCI), Sussex Correctional Institution (SCI), and Howard R. Young Correctional Institution (Gander Hill). Along with the operations of the adult prisons, the Bureau of Prisons is also responsible for a variety of specialized units such as emergency response and recovery teams, court transportation units, and youth offender programs. This bureau is also

² Positions exempt from the State Merit Rules are defined in 29 Del. C. §5903.

³ Merit Rule 4.13.6.

⁴ Prisons are designed to house convicted offenders, while jails are intended to house individuals serving short sentences or awaiting trial.

⁵ Obtained from <http://doc.delaware.gov/mission.shtml> on April 19, 2017.

responsible for the Food Services and Facilities Maintenance sections of DOC, which provide the prisons with food services for inmates and maintenance to ensure a safe environment at each prison. With jurisdiction over all State prisons and the specialized units within the Bureau of Prisons, DOC is responsible for supervising offenders, ensuring inmate and community safety, and reducing recidivism⁶ upon inmate release.

Community Corrections

The Bureau of Community Corrections monitors offenders placed under community supervision. As with offenders being housed in State prisons, some offenders placed under community supervision are assigned work-release sentences or substance abuse treatment where they are housed, at least part-time, in community correction facilities including the Plummer Community Corrections Center, Hazel D. Plant Women’s Treatment Facility, Morris Community Corrections Center, and the Sussex Work Release Center. In addition to those offenders which must report to community correction centers, other offenders are not required to stay at a State correctional facility, but rather require contact by a Probation/Parole Officer. Although offenders assigned to community supervision do not require the 24-hour security of those in prison, DOC is still responsible for monitoring these offenders to ensure they are complying with court orders.

As with all State agencies, DOC is funded through appropriations in the Annual Appropriations Act (Budget Bill). The Budget Bills appropriated over \$288 million and \$299 million in the Fiscal Year ended June 30, 2016 (Fiscal Year 2016) and the Fiscal Year ended June 30, 2017 (Fiscal Year 2017), respectively.⁷ As detailed in Table 1 below, the Budget Bills for each fiscal year allocate over half of DOC’s appropriations to personnel costs,⁸ with a majority of the personnel costs allocated to the Bureau of Prisons and the Bureau of Community Corrections.

DOC Bureau	Fiscal Year 2016	Fiscal Year 2017
Bureau of Administrative Services – Personnel Costs	\$ 7,410,000	\$ 7,685,300
Bureau of Correctional Healthcare – Personnel Costs	959,800	983,400
Bureau of Prisons – Personnel Costs	133,175,700	138,185,100
Bureau of Community Corrections – Personnel Costs	46,231,000	48,109,100
Total Personnel Appropriations	\$ 187,776,500	\$ 194,962,900

The high personnel cost appropriations to the Bureau of Prisons and the Bureau of Community Corrections accompany high Full-Time Equivalent positions to provide adequate supervision over offenders and adequate security for the community.

The Budget Bills also require agencies with high overtime costs, such as DOC, to submit quarterly reports detailing the need for overtime costs. The Budget Bills add that the reports must include the number of overtime hours worked, the amount of overtime expended by each agency within the department, and a breakdown of the reason for the overtime. Finally, the Fiscal Year 2017 Budget Bill adds, “...the [DOC] shall work in conjunction with the Controller General and the Director of [OMB] on staffing analyses that are currently taking place within [DOC]. These analyses will provide necessary staffing levels according

⁶ Merriam-Webster defines recidivism as “a tendency to relapse into a previous condition or mode of behavior.”

⁷ 148th General Assembly, House Substitute No. 1 for House Bill No. 225, Section 214 and 148th General Assembly, Senate Bill No. 285, Section 211.

⁸ Section 7(c) of the Fiscal Years 2016 and 2017 Budget Bills define personnel costs as salary and wages and other employment costs (e.g. fringe benefits).

to the National Institute of Corrections⁹ standards and will be performed by [the] institution in attempt to address existing overtime concerns.”¹⁰

Overtime

More attention has been drawn to overtime in the wake of the prison takeover at JTVCC on February 1, 2017. Concerns over overtime have been raised from a number of interested parties. Although the recent prison takeover has brought DOC overtime back into the spotlight, overtime has also been discussed in news articles in 2004 following a hostage situation involving a prison counselor and the following reports.

The Office of Auditor of Accounts (AOA’s) Overtime Performance Audit

In 2007, AOA issued the *Overtime Performance Audit* which reviewed overtime practices at JTVCC. The report confirmed that staff shortages accounted for nearly 75% of overtime payments in Fiscal Year 2007, with the remaining overtime attributable to call-outs, military leave, staff training, medical or transfer runs, or late relief.

In this audit, AOA found that a correctional officer worked more than two consecutive shifts in a 24-hour period, adding that “employees who work more than two consecutive shifts have not had proper rest and jeopardize the safety of the facility, officers, and inmates.” In response to this concern, JTVCC officials responded that “[JTVCC] will distribute a written reminder to Shift Commanders and the Training Coordinator that employees should not work more than two consecutive shifts in a 24-hour period, unless there is an emergency situation.”¹¹

Delaware Expenditure Review Committee¹²

On January 29, 2016, the Delaware Expenditure Review Committee, created through Governor Markell’s Executive Order Number 52, issued the final report on their review of State expenditures and opportunities for efficiencies. Included in the review was an analysis of DOC’s overtime expenditures, along with recommendations on lowering those costs. First, the report proposed that an increase in medical costs for inmates securing outside medical visits was directly linked to the increase in overtime at DOC from 2009 through 2015. The report also concluded, that a decrease in DOC staff and continuing prison security needs, were contributing factors to the increasing overtime paid by DOC.

In conjunction with identifying the overtime cost drivers, the report also provided recommendations on managing department overtime, including suggesting the use of electronic technology to replace or supplement officers, assessing the movement of inmates, evaluating facility policies and plans, civilianizing some sworn positions with less security duties, and exploring the use of “telemedicine.”

⁹ According to their website, “the National Institute of Corrections (NIC) is an agency within the United States Department of Justice, Federal Bureau of Prisons.” More information on the NIC can be found at <https://nicic.gov/aboutus>.

¹⁰ Section 211(b) of the Fiscal Year 2017 Budget Bill

¹¹ Overtime Performance Audit, Fiscal Year 2007, issued by AOA.

¹² Obtained from <http://omb.delaware.gov/documents/delaware-expenditure-review.pdf#search=overtime> on December 31, 2016.

Objective, Scope, and Methodology

Objective

To provide factual and analytical information surrounding overtime at DOC to Governor Carney's Independent Review Team for further review.¹³

Scope

The scope of the inspection encompasses overtime payments made to DOC employees from July 1, 2015 through March 18, 2017.

Methodology

AOA's procedures consisted of the following:

- Obtain payroll data for the period July 1, 2015 through March 18, 2017, to identify the DOC divisions with the highest overtime expenditures;
- Identify the individuals with highest overtime earnings as a percentage of their regular salaries;
 - This data was used to identify the effects of overtime on DOC salary ranges.
- Compare DOC overtime expenditures to overtime expenditures of other State departments; and
- Analyze overtime trends by pay period for the period July 1, 2016 through March 18, 2017.

¹³ Governor Carney's Executive Order 2 established the Independent Review Team to lead an independent review of conditions contributing to the hostage situation at JTVCC on February 1, 2017. See <http://governor.delaware.gov/executive-orders/eo02/> for more details.

Procedures and Results

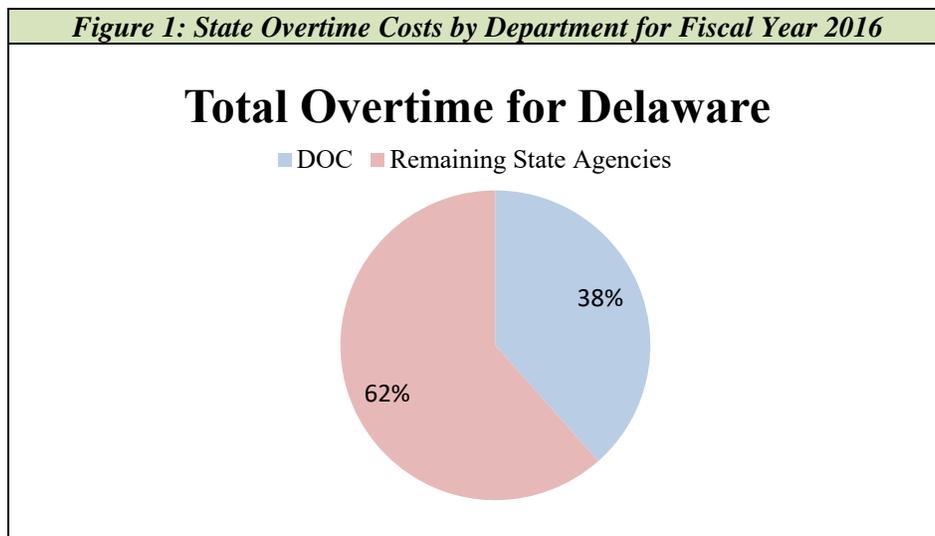
In early January of 2017, as part of ongoing data analysis, AOA used Statewide data to identify top earners of overtime. We began our planning process by interviewing officials at OMB to gain a better understanding of the State’s monitoring efforts surrounding overtime. Through our interviews, we learned that OMB’s BDPA group monitors payroll on a bi-weekly basis and inquires with agencies if anomalies in payroll expenditures are identified. In addition, OMB approves and maintains the listing of approvals for all agency overtime requests. This listing indicates the reason for the overtime and the limit approved by OMB.

Soon after meeting with OMB, the prison takeover at JTVCC occurred.¹⁴ After this incident, AOA decided to focus on DOC’s overtime costs in order to provide factual and analytical information to Governor Carney’s Independent Review Team for further review. AOA performed a swift analysis of the Fiscal Year 2016 and a portion of Fiscal Year 2017¹⁵ payroll data to present relevant information on overtime spending and overtime trends using ACL¹⁶ Analytics and other data analysis tools. Upon completion of this inspection, AOA will continue analyzing statewide overtime data as originally planned.

Our analysis of DOC’s overtime payments in Fiscal Year 2016 and the period reviewed in Fiscal Year 2017 highlights the amount of overtime paid, the changes in salaries due to overtime payments, the top overtime earners, overtime paid from each of the State’s prisons, and an analysis of overtime payments for each pay period for a portion of Fiscal Year 2017.

Statewide Overtime

In Fiscal Year 2016, the State paid employees roughly \$57 million in overtime, with approximately \$22 million of those costs being paid by DOC. As shown in Figure 1 below, DOC was responsible for 38% of the State’s total overtime costs, while the remaining 62%, totaling \$35 million, was paid by all other State agencies.



¹⁴ The prison takeover at JTVCC occurred on February 1, 2017.

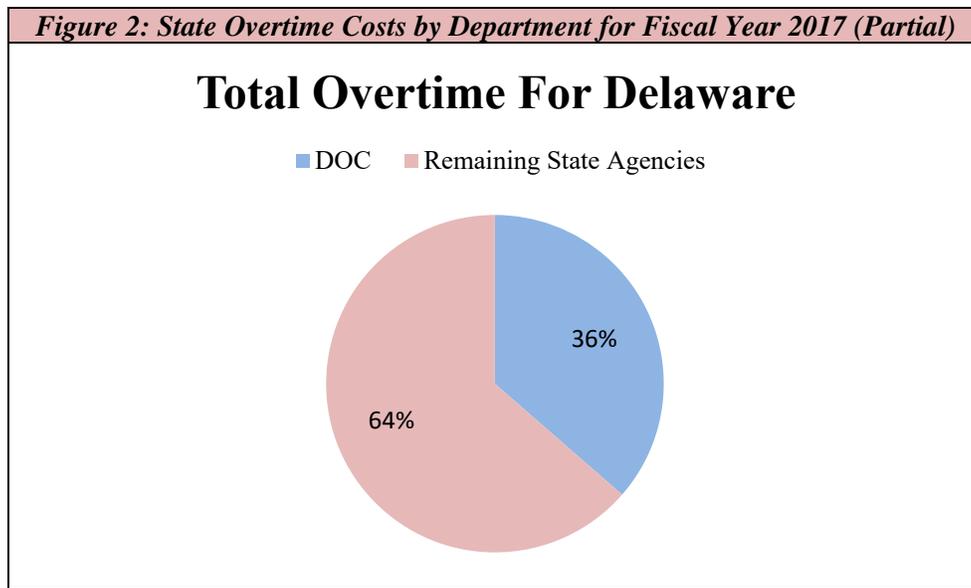
¹⁵ AOA reviewed Fiscal Year 2017 payroll data for the period July 1, 2016 through March 18, 2017.

¹⁶ According to Metalogic Systems, Audit Command Language (ACL) data analysis solutions are designed to help professionals perform in-depth data analysis.

The distribution of the \$57 million in overtime costs by department is detailed in Table 2 below.

Table 2: Overtime Expenses by State Department for Fiscal Year 2016	
Department	Overtime
Department of Correction	\$ 21,924,516.71
Department of Safety & Homeland Security	12,143,573.67
Department of Health & Social Services	7,418,058.08
Department of Education ¹⁷	4,619,393.41
Department of Transportation	3,873,519.99
Services for Children, Youth, & their Families	3,220,768.30
Department of State	1,748,852.05
Higher Education	569,921.36
Department of Natural Resources & Environmental Control	351,550.89
Delaware National Guard	297,885.74
Executive	263,921.32
Department of Agriculture	197,220.63
Judicial	108,713.60
Department of Elections	80,464.78
Department of Labor	68,256.18
Department of Finance	60,863.23
Department of Technology & Information	60,239.39
Fire Prevention Commission	13,207.25
Legislative Branch	3,677.67
Other Elective Offices	1,776.57
Total	\$ 57,026,380.82

For the period of review in Fiscal Year 2017, the State paid almost \$46 million in overtime, of which, \$17 million was paid by DOC. As shown in Figure 2 below, DOC accounted for 36% of the State’s total overtime expenditures.



¹⁷ The Department of Education includes all school districts and charter schools.

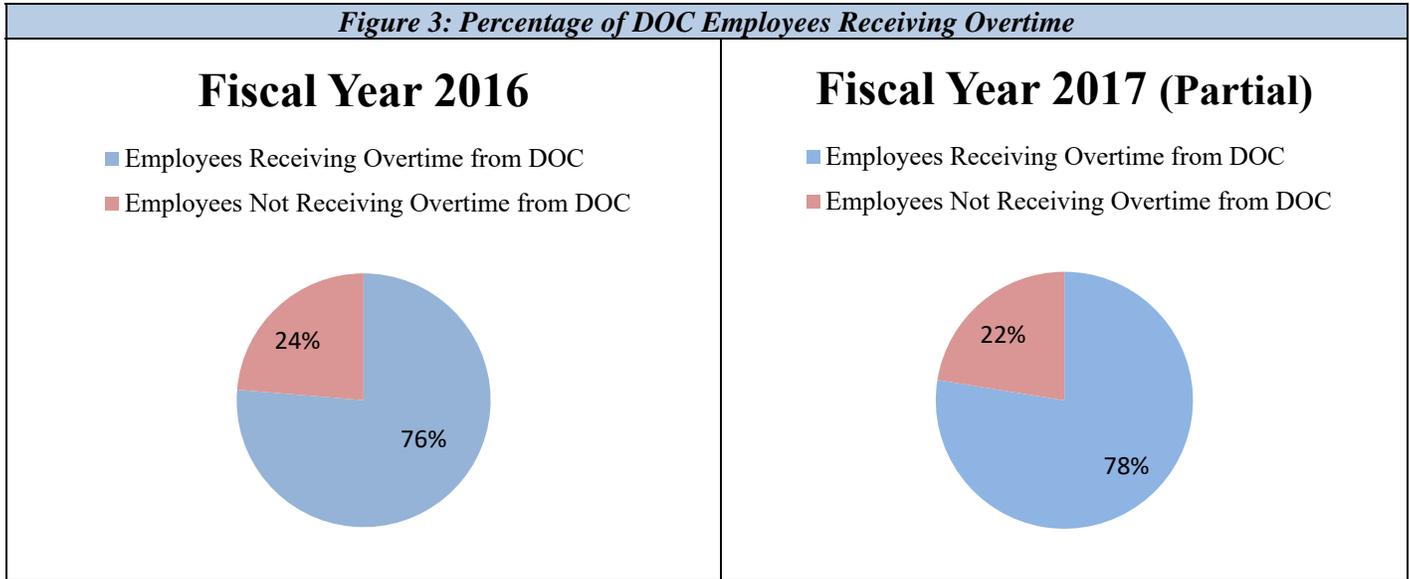
Table 3 below shows the State’s overtime costs incurred by each department for the period reviewed for Fiscal Year 2017.

Table 3: Overtime Expenses by State Department for Fiscal Year 2017 (Partial)	
Agency	Overtime
Department of Correction	\$ 16,776,776.44
Department of Safety & Homeland Sec	10,871,142.94
Department of Health & Social Services	5,756,123.34
Department of Education ¹⁸	4,216,478.04
Department of Transportation	3,392,188.49
Services for Children, Youth, & their Families	2,502,171.54
Department of State	899,014.40
Higher Education	469,867.02
Department of Natural Resources & Environmental Control	307,802.34
Department of Agriculture	194,978.76
Department of Elections	151,025.44
Executive	148,494.54
Delaware National Guard	125,364.12
Judicial	98,080.56
Department of Finance	49,684.43
Department of Technology & Information	40,966.13
Department of Labor	34,055.55
Fire Prevention Commission	20,854.72
Legislative Branch	1,571.38
Other Elective Offices	-
Total	\$ 46,056,640.18

Department of Correction Overtime

During Fiscal Year 2016, DOC made payroll payments to 2,728 employees, of which 2,082 received overtime payments. Additionally, in the period reviewed in Fiscal Year 2017, DOC made payments to 2,710 employees, with 2,101 receiving payments for overtime. The percentage of DOC employees receiving overtime for two fiscal years can be found in Figure 3 below.

Figure 3: Percentage of DOC Employees Receiving Overtime



Analysis of DOC Payroll Composition

AOA analyzed payments made to the 2,082 DOC employees that received overtime in Fiscal Year 2016 and found that approximately 21% of payroll was comprised of overtime. Specifically, those employees received roughly \$73 million in regular salary payments, \$9 million in other compensation,¹⁸ and \$22 million in overtime, as shown in Table 4 below.

Type of Compensation	Amount
Regular Pay	\$ 73,136,523.15
Other Compensation	9,457,849.66
Overtime	21,924,516.71
Total Compensation:	\$ 104,518,889.52

Additionally, AOA analyzed payments made to the 2,101 DOC employees who received overtime in the period reviewed in Fiscal Year 2017 and found that approximately 20% of payroll was comprised of overtime. The 2,101 DOC employees earning overtime payments received around \$58 million in regular payroll payments, \$10 million in other compensation, and \$17 million in overtime. The dollar amount of the regular payments, other compensation, and overtime for those employees receiving overtime is shown in Table 5 below.

Type of Compensation	Amount
Regular Pay	\$ 58,053,354.28
Other Compensation	9,776,424.71
Overtime	16,784,309.21
Total Compensation:	\$ 84,614,088.20

¹⁸ Other compensation includes all compensation other than regular pay or overtime (e.g. leave payouts for retirement or termination, hazardous duty pay, and shift differential pay)

Effect of Overtime on DOC Salaries

Of the 2,082 employees receiving overtime payments during Fiscal Year 2016, 18 received a salary over \$60,000 before overtime. After including overtime, the number of employees receiving more than \$60,000 in annual compensation increased to 500 employees, including 15 receiving more than \$100,000. Table 6 below compares DOC employee compensation ranges by showing the number of employees within a given compensation range before overtime was received and after overtime was paid.

Table 6: DOC Employee Salary Range for Fiscal Year 2016

Compensation	Employees Before Overtime ¹⁹		Employees After Overtime	
	#	%	#	%
Less than \$29,999	233	11.19%	193	9.27%
\$30,000 - \$39,999	770	36.98%	251	12.06%
\$40,000 - \$49,999	883	42.41%	657	31.56%
\$50,000 - \$59,999	178	8.55%	481	23.10%
\$60,000 - \$69,999	17	0.82%	270	12.97%
\$70,000 - \$79,999	1	0.05%	132	6.34%
\$80,000 - \$89,999	-	0.00%	59	2.83%
\$90,000 - \$99,999	-	0.00%	24	1.15%
Greater than \$100,000	-	0.00%	15	0.72%
Total Employees	2,082	100%	2,082	100%

AOA performed a similar analysis for the period reviewed in Fiscal Year 2017. Of the 2,101 DOC employees receiving overtime payments, only 2 received compensation greater than \$60,000 before overtime. This amount increased to 173 employees receiving compensation greater than \$60,000 when overtime was included. As shown in Table 7 below, the inclusion of overtime significantly increased total compensation to DOC employees during the period reviewed in Fiscal Year 2017.

Table 7: DOC Employee Salary Range for Fiscal Year 2017 (Partial)

Compensation	Employees Before Overtime ²⁰		Employees After Overtime	
	#	%	#	%
Less than \$29,999	579	27.55%	346	16.47%
\$30,000-\$39,999	1,279	60.88%	761	36.22%
\$40,000-\$49,999	219	10.42%	553	26.32%
\$50,000-\$59,999	22	1.05%	268	12.76%
Greater than \$60,000	2	0.10%	173	8.23%
Total Employees	2,101	100%	2,101	100%

Overtime Costs by Employee

Of the DOC employees receiving overtime in Fiscal Year 2016, approximately 3% received overtime greater than \$40,000. Additionally, 1% of DOC employees being paid overtime received more than \$40,000 for the period reviewed in Fiscal Year 2017. Tables 8 and 9 below show the number of employees receiving overtime within a given range and the total overtime paid to DOC employees within the overtime range.

¹⁹ This calculation includes all regular pay and other compensation.

²⁰ This calculation includes all regular pay and other compensation.

Table 8: Employee Overtime Range for Fiscal Year 2016

Overtime Range	Number of Employees	Total Overtime Paid to Employees
Less than \$4,999	939	\$ 1,670,867.42
\$5,000 - \$9,999	367	2,697,953.80
\$10,000 - \$19,999	388	5,548,849.31
\$20,000 - \$29,999	223	5,408,763.85
\$30,000 - \$39,999	107	3,655,030.03
\$40,000 - \$49,999	34	1,516,080.92
\$50,000 - \$59,999	13	681,232.06
\$60,000 - \$69,999	8	527,035.11
Greater than \$70,000	3	218,704.21
Total	2,082	\$ 21,924,516.71

Table 9: Employee Overtime Range for Fiscal Year 2017 (Partial)

Overtime Range	Number of Employees	Total Overtime Paid to Employees
Less than \$4,999	1,121	\$ 1,700,087.95
\$5,000-\$9,999	354	2,564,614.66
\$10,000-\$19,999	387	5,722,193.75
\$20,000-\$29,999	160	3,855,585.47
\$30,000-\$39,999	59	2,007,899.76
\$40,000-\$49,999	18	824,030.86
Greater \$50,000	2	102,363.99
Total	2,101	\$ 16,776,776.44

AOA identified the top five earners of overtime for both fiscal years, with the highest earners receiving approximately \$76,000 and \$51,000 in Fiscal Years 2016 and 2017, respectively. DOC’s highest earners of overtime were largely correctional officers working at either the SCI, Gander Hill, or JTVCC. All top earners received over 140% of their total regular pay in overtime. See Tables 10 and 11 below for more information regarding the top overtime earners.

Table 10: Top Five Overtime Earners for Fiscal Year 2016

Employee Rank ²¹	Position	Location	Regular Pay	Overtime Paid	Overtime Percentage
1	Correctional Officer	Gander Hill	\$ 46,879.87	\$ 76,076.52	162.28%
2	Correctional Officer	SCI	47,403.59	72,314.37	152.55%
3	Correctional Sergeant	SCI	43,790.74	70,313.32	160.57%
4	Correctional Officer	Gander Hill	47,088.12	69,651.10	147.92%
5	Correctional Officer	JTVCC	44,156.54	68,737.60	155.67%
Total Overtime Paid to Top Five Earners:			\$ 229,318.86	\$ 357,092.91	

²¹ The names of the employees receiving the largest overtime payments for Fiscal Year 2016 and the period reviewed in Fiscal Year 2017 were withheld to protect the identity of those individuals. However, AOA will provide the employee names and the remaining individuals to Governor Carney’s Independent Review Team.

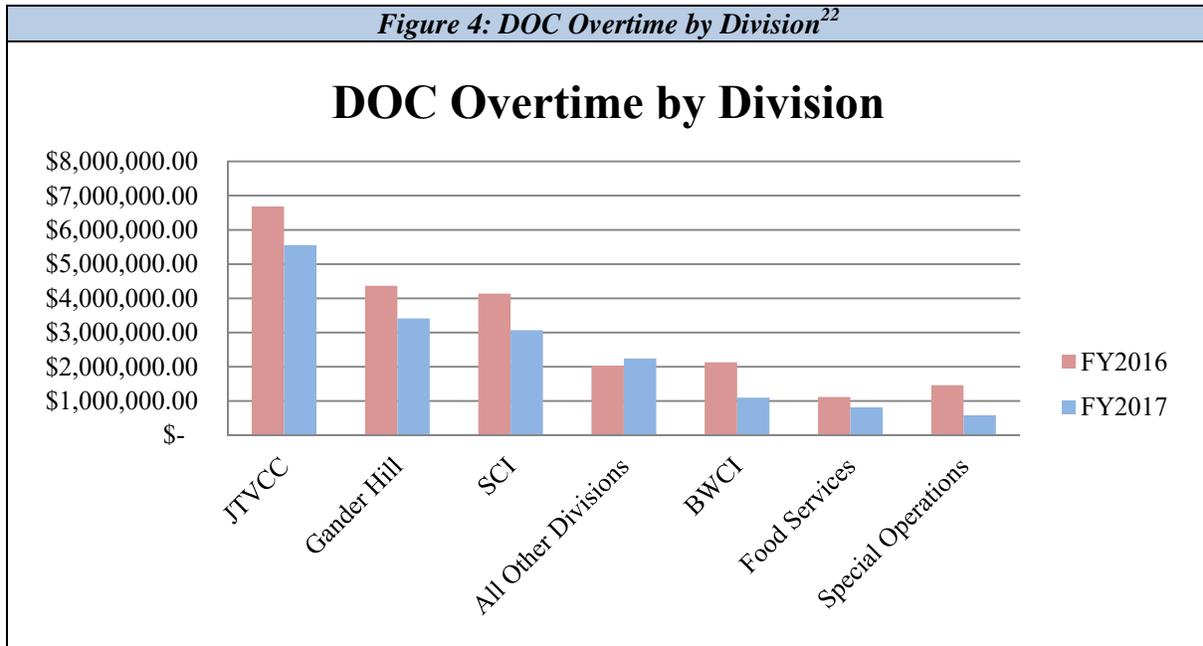
Table 11: Top Five Overtime Earners for Fiscal Year 2017 (Partial)

Employee Rank ²¹	Position	Location	Regular Pay	Overtime Paid	Overtime Percentage
1	Correctional Lieutenant	SCI	\$ 36,729.75	\$ 51,479.75	140.16%
2	Correctional Officer	JTVCC	34,866.18	50,884.24	145.94%
3	Correctional Officer	SCI	29,952.01	49,879.47	166.53%
4	Correctional Officer	Gander Hill	30,215.64	48,970.31	162.07%
5	Correctional Officer	SCI	32,085.43	48,704.42	151.80%
Total Overtime Paid to Top Five Earners:			\$ 163,849.01	\$ 249,918.19	

DOC Overtime Spending by Division

DOC’s Fiscal Year 2016 and partial Fiscal Year 2017 overtime costs were split amongst the divisions within DOC, with the four adult prisons (JTVCC, Gander Hill, SCI, and BWCI) accounting for the majority of the overtime costs. As shown in Figure 4 below, JTVCC paid the highest overtime in both fiscal years included in AOA’s analysis, with Gander Hill paying the second largest amount in overtime.

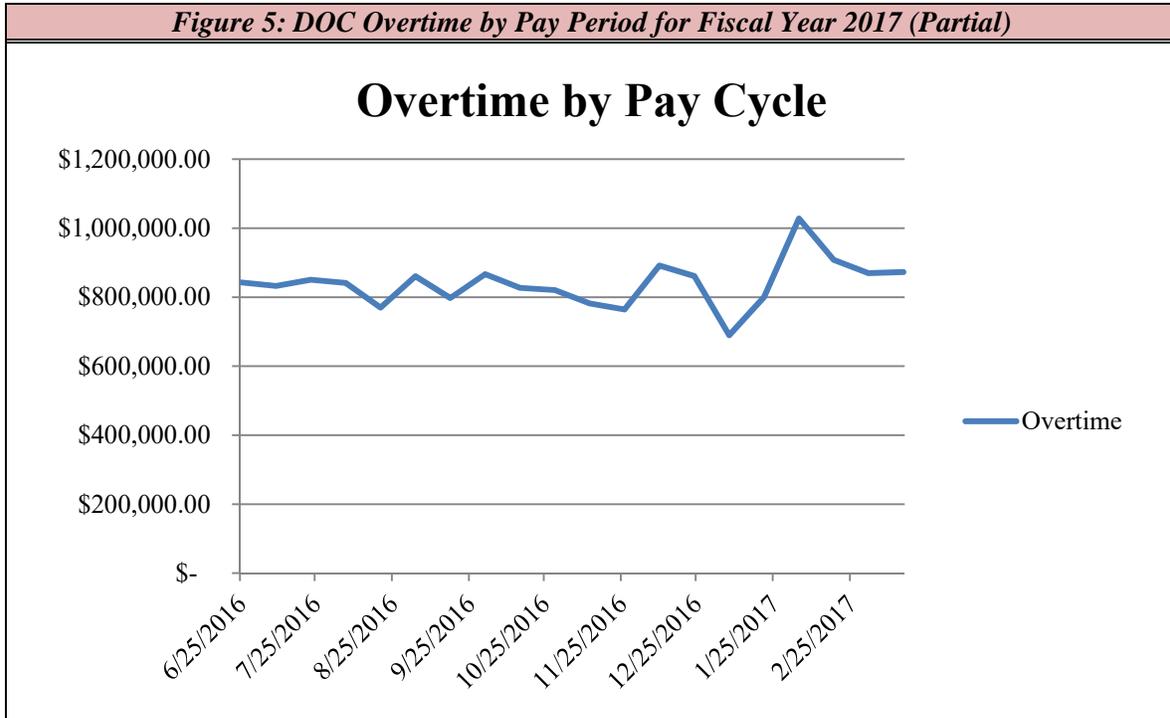
Figure 4: DOC Overtime by Division²²



Bi-Weekly Overtime Trends at JTVCC

AOA reviewed DOC’s bi-weekly overtime trends for the period reviewed in Fiscal Year 2017 to determine the impact of the inmate takeover on February 1, 2017 relative to DOC overtime. DOC paid an average of \$838,839 per pay period in overtime during the period reviewed in Fiscal Year 2017. The pay period encompassing the inmate takeover, pay cycle end date February 4, 2017, had the largest amount of overtime, with the pay period directly after the incident having the second highest amount. Figure 5 below shows the overtime payments for each pay cycle during the period reviewed in Fiscal Year 2017.

²² The “All Other Divisions” category includes units within the Bureau of Administrative Services, Bureau of Community Corrections, and three additional units within the Bureau of Prisons.



Conclusion

In closing, this information along with the supporting data will be provided to Governor Carney’s Independent Review Team for further consideration in their formal review; as such, our procedures were limited to the presentation of data. We believe that the *Effect of Overtime on DOC Salaries* section and related data will be of particular importance when evaluating the current DOC salary scales. Governor Carney’s Independent Review Team should consider the reasonableness of DOC overtime in accordance with State Merit Rule 4.13.1 stating, “...agencies may assign reasonable periods of overtime to meet operational needs.”

Upon their request, we are willing to extend our services to include determining whether payments were authorized and for a legitimate purpose as originally intended in our Statewide procedures.