

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM: 2.8  
(ID # 11721)**

**MEETING DATE:**  
Tuesday, January 28, 2020


**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Six-Month Countywide Overtime Monitoring Report,  
District: All. [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Receive and file the Six-Month Countywide Overtime Monitoring Report

**ACTION:** Consent


  
Paul A. Angulo, County Auditor-Controller 1/10/2020

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Perez, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: January 28, 2020  
xc: Auditor

Kecia R. Harper  
Clerk of the Board  
By:   
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>NET COUNTY COST</b>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment:</b> No	
			<b>For Fiscal Year:</b> n/a	

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

In 2013 the Riverside County Office of the Auditor-Controller (Auditor-Controller) initiated a monitoring program with the purpose of providing the Board of Supervisors with relevant, timely and significant fiscal transactions and trends.

The attached report presents our completion of six-month overtime monitoring report. All Riverside County departments that incurred overtime cost as of December 31, 2019, are included in this monitoring report. It was created to provide a status of the overtime cost each county department has incurred and offer decision makers an opportunity to control labor cost.

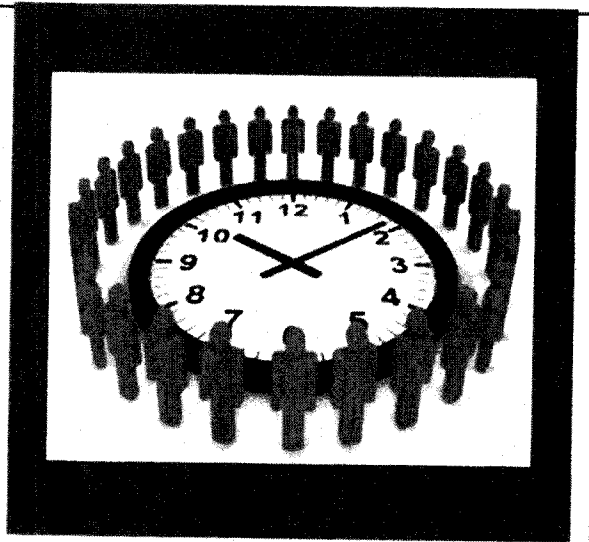
**Impact on Residents and Businesses**

Provide information on significant transactions and trends occurring in county government.

**ATTACHMENT A.**

Six-Month Countywide Overtime Monitoring Report

  
 Stephanie Perez, Principal Management Analyst 1/22/2020



**County Overtime  
(Labor) Monitoring  
Report**

**Six-Month Period  
7/1/19 - 12/31/19**

**AC | AUDITOR  
CONTROLLER  
COUNTY OF RIVERSIDE**

**Paul Angulo, CPA, MA  
Auditor-Controller**

*"Creating Value and  
Making a Difference"*

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**Overtime Monitoring Report**

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Six-Month Overtime Monitoring Report

EXECUTIVE SUMMARY

As of December 31, 2019, Riverside County departments overtime labor cost totaled more than \$51.5 million compared to the \$45 million in Fiscal Year 18/19. County departments have incurred more than \$6.5 million in overtime labor cost for the first six months of Fiscal Year 19/20 in comparison to the same period in Fiscal Year 18/19. The Auditor-Controller's Office has prepared this six-month overtime monitoring report to provide a status of the overtime cost for each county department as of December 31, 2019. This provides managers an opportunity to control labor cost. Included are two schedules: Schedule A compares the departments' adopted overtime budget for the fiscal year with actual cost incurred; Schedule B compares the first six months of this fiscal year to previous fiscal year for the same period.

INTRODUCTION

In 2013, the Riverside County Office of the Auditor-Controller (Auditor-Controller) initiated a monitoring program with the purpose of providing the Board of Supervisors with relevant, timely and significant fiscal transactions and trends.

As it pertains to the use of overtime labor, reasonable and necessary expenditures enables the county to continue to provide services despite labor shortages due to vacancies, leaves, changed mandated service levels, and operational and seasonal workload spikes. Appropriate overtime is a cost-effective response to short-term labor shortages or spikes in service demands as compared to hiring additional employees. However, long-term overtime or uncontrolled uses of overtime represent significant risks of increased direct and indirect costs.

Unnecessary overtime may be avoided through management control activities such as pre-approval of overtime, adjusting staffing levels to service demand levels, regular management monitoring of overtime, and informing and communicating management's objectives regarding cost containment and service delivery to all employees. In addition, long-term overtime may help obscure fraudulent overtime.

Other impacts from long-term use of overtime include increased employee turnover, reduced employee productivity, and increased litigation costs arising from error, omission and fatigue.

SCOPE

All Riverside County departments with reported overtime cost as of December 31, 2019, have been included in this monitoring report. Each department with respective overtime cost incurred are illustrated in the tables provided.

Extracts from the county's financial system were compiled and summarized. For this six-month status report, we did not ask departments to provide its rationale for the use of overtime, protocol to approve overtime, or if they had identified ways to reduce this expense.

LIMITATIONS

All overtime expenditures included in this report were extracted from the county's financial accounting system. This monitoring report only includes overtime costs by department.

Six-Month Overtime Monitoring Report

Schedule A

Overtime by Department: Budget vs. Actual (As of December 31, 2019)

County Department	Annual OT Budget	Actual OT Cost (As Of 12/31/19)	Over/Under budget
Agricultural Commissioner	100,000	39,039	
Assessor County Clerk-Recorder	584,817	138,961	
Auditor-Controller	15,000	18,673	Over Budget
Board Of Supervisors	2,000	55	
Children and Family First Commission	20,000	17,968	
County Airports	8,300	9,015	Over Budget
County Counsel	15,000	23,255	Over Budget
County Executive Office		80	Over Budget
County Service Areas		59,483	Over Budget
Department Code Enforcement	15,575	2,058	
Department of Animal Control	408,585	354,123	
Department of Building & Safety	25,000	40,534	Over Budget
Department of Community Action		8,160	Over Budget
Department of Environmental Health	136,000	109,168	
Department of Planning	6,665	331	
Department of Public Social Services	6,565,650	3,629,842	
Department of Transportation	525,891	307,640	
Department of Waste Resources	615,900	387,001	
Department Of Child Services		39,985	Over Budget
District Attorney	1,450,000	760,661	
Economic Development Agency	634,528	563,639	
Edgemont Community Services		296	Over Budget
Edward Dean Museum		219	Over Budget
Emergency Management Department	173,500	168,442	
Fair And National Date Fest	27,133	5,996	
Fire Protection	1,720,923	1,127,987	
Flood Control District	436,550	213,682	
Human Resources	2,000	7,232	Over Budget
In-Home Support Services Public Authority		7,861	Over Budget
Office On Aging	10,000	4,201	
Probation	1,800,000	1,237,707	
Public Defender	3,532	5,570	Over Budget
Purchasing & Fleet Services Department	108,000	32,675	
Regional Parks & Open Space District	43,546	35,924	

Six-Month Overtime Monitoring Report

Schedule A

Overtime by Department: Budget vs. Actual (As of December 31, 2019)

County Department	Annual OT Budget	Actual OT Cost (As Of 12/31/19)	Over/Under budget
Registrar Of Voters	585,000	35,072	
Riverside County Information Technology	748,655	409,002	
RUHS - Behavioral Health	2,225,000	984,899	
RUHS - Medical Center	18,377,284	9,197,366	
RUHS - Public Health	99,520	69,727	
RUHS-Community Health Clinics	300,000	320,630	Over Budget
Sheriff	32,498,087	31,090,463	
Transportation Land Management Agency	24,772	17,817	
Treasurer-Tax Collector		7,515	Over Budget
Veteran Services		689	Over Budget
Waste Resources Management District	42,000	9,863	
<b>Grand Total</b>	<b>70,354,416</b>	<b>51,500,505</b>	

Six-Month Overtime Monitoring Report

Schedule B  
 Comparative Overtime Costs 2018 and 2019 (Actual)  
 Six-Month Period - July 1 through December 31

County Department	Overtime Cost 7/1 - 12/31/18	Overtime Cost 7/1 - 12/31/19	% Change
Agricultural Commissioner	61,830	39,039	-37%
Assessor County Clerk-Recorder	146,748	138,961	-5%
Auditor-Controller	11,620	18,673	61%
Board Of Supervisors	1,639	55	-97%
Children and Family First Commission	6,739	17,968	167%
County Airports	2,554	9,015	253%
County Counsel	5,155	23,255	351%
County Executive Office	-	80	100%
County Service Areas	58,048	59,483	2%
Department Code Enforcement	6,268	2,058	-67%
Department of Animal Control	346,004	354,123	2%
Department of Building & Safety	23,553	40,534	72%
Department of Community Action	1,888	8,160	332%
Department of Environmental Health	59,849	109,168	82%
Department of Planning	1,119	331	-70%
Department of Public Social Services	2,334,514	3,629,842	55%
Department of Transportation	255,323	307,640	20%
Department of Waste Resources	303,691	387,001	27%
Department Of Child Services	43,847	39,985	-9%
District Attorney	595,472	760,661	28%
Economic Development Agency	495,686	563,639	14%
Edgemont Community Services		296	100%
Edward Dean Museum	126	219	74%
Emergency Management Department	275,472	168,442	-39%
Fair And National Date Fest	3,477	5,996	72%
Fire Protection	1,007,013	1,127,987	12%
Flood Control District	285,722	213,682	-25%
Human Resources	1,038	7,232	596%
In-Home Support Services Public Authority	25,239	7,861	-69%
Office On Aging	446	4,201	842%
Probation	810,371	1,237,707	53%
Public Defender	2,611	5,570	113%
Purchasing & Fleet Services Department	44,522	32,675	-27%



Six-Month Overtime Monitoring Report

Schedule B  
 Comparative Overtime Costs 2018 and 2019 (Actual)  
 Six-Month Period - July 1 through December 31

County Department	Overtime Cost 7/1 - 12/31/18	Overtime Cost 7/1 - 12/31/19	% Change
Regional Parks & Open Space District	29,371	35,924	22%
Registrar Of Voters	673,846	35,072	-95%
Riverside County Information Technology	369,460	409,002	11%
RUHS - Behavioral Health	1,037,212	984,899	-5%
RUHS - Medical Center	10,130,535	9,197,366	-9%
RUHS - Public Health	65,894	69,727	6%
RUHS-Community Health Clinics	313,924	320,630	2%
Sheriff	25,110,660	31,090,463	24%
Transportation Land Management Agency	15,387	17,817	16%
Treasurer-Tax Collector	3,177	7,515	137%
Veteran Services		689	100%
Waste Resources Management District	19,192	9,863	-49%
<b>Grand Total</b>	<b>44,986,246</b>	<b>51,500,505</b>	<b>14%</b>