

Audit Report Highlights

Sheriff's Office Overtime

October 2025

Sheriff's Office Annual Budget¹ = \$181,393,802

County Annual Budget² = \$1.6 billion

Why DIA Did This Audit



An audit was conducted to assess the effectiveness and adequacy of procedures, controls, and compliance requirements for overtime worked. The audit was approved as part of the DIA's 2024 Audit Plan; however, it was deferred to 2025.

The Sheriff's Office was identified as an area to audit due to the risk assigned during our annual Risk Assessment. We conducted our review through inquiry, reviews of Collective Bargaining Agreements (CBAs), and testing overtime transactions. The audit included review and evaluation of procedures, practices, and controls as deemed necessary.

What DIA Found

The Sheriff's Office faces an ongoing challenge in balancing its public safety responsibilities with the need to manage overtime costs. In recognizing the importance of maintaining adequate staffing to ensure safety and operational continuity, DIA identified internal control weaknesses and opportunities for process improvement that may be contributing to increased overtime spending:

- Pay rate increases alone accounted for over 60% of annual overtime cost growth.
- The following contributed to frequent staffing shortages and reliance on overtime:
 - Corrections experienced a 16% average annual turnover rate, much higher than other divisions.
 - Increase use of leave time, with reduced vacation usage.
- Control weaknesses in overtime approval and documentation:
 - Overtime was mostly approved retroactively.
 - DIA estimates up to \$3.8 million in overtime may not have been properly supported during the audit period.
- The Sheriff's Office lacks consistent, department-wide policies for overtime assignment, approval, and documentation.
- Limited budget monitoring and reporting capabilities



¹ Based on 2024-2025 Executive's Recommended Biennial Budget

² The County Annual Budget includes operating appropriations from all County funds.

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Sheriff's Office Overtime

October 2025

Background

The Sheriff's Office maintains community trust by enforcing the law, delivering public safety services, providing custodial care, and offering programs that help individuals in custody understand and take responsibility for their actions. This audit focused on three functional areas:

- **Law Enforcement:**
Provides a full range of public safety services.
- **Protective Services:**
Ensures visible, professional safety for county employees and the public 24/7.
- **Corrections:** The Cuyahoga County Corrections Center houses over 26,000 inmates annually.

Amid growing concerns from the Executive and County Council over rising overtime costs, DIA reviewed internal controls over overtime, including payroll and timekeeping processes. In addition to evaluating internal controls, we conducted detailed analyses of staffing levels, leave usage, overtime hours and rates, and compensatory time.



What DIA Recommended

DIA provided the Sheriff's Office with recommendations for improving management of overtime in the Sheriff's Office. DIA recommendations are provided during fieldwork allowing the department opportunity to remedy identified issues in a timelier manner.

The Sheriff's Office was working to address the issues noted in this report during the audit. Based on their responses and actions, we believe corrective action will be taken to mitigate the risks identified. Management responses follow each recommendation in the report. Recommendations DIA made for the Sheriff's Office included, but were not limited to:

Recommendations have been rated by priority: High, Moderate, Low, or Process Improvement.
The report contains 8 recommendations:
3 High – 30 days to complete
3 Moderate – 90 days to complete
0 Low – 180 days to complete
2 Process Improvements- No action required

- Create formal, consistent policies and procedures for scheduling, timekeeping, and overtime management.
- Establish formal procedures for pre-approving and documenting overtime across all divisions.
- Train supervisors and staff on new procedures and expectations related to overtime approval, documentation, and monitoring.
- Adopt a department-wide scheduling management system that integrates with the County's timekeeping platform to improve oversight, reduce manual errors, and enhance transparency.
- Incorporate financial analysis into overtime monitoring to identify inefficiencies and unusual trends, including monitoring of leave trends and overtime per position and unit.

Internal Audit would like to express our appreciation for the cooperation and assistance received from the Sheriff's Office during this audit. The strides made help improve the County's efficiency and accountability.

Internal Audit Report

Cuyahoga County, Ohio
Department of Internal Auditing

Sheriff's Office – Overtime Audit
Department of Safety & Protection
January 1, 2024 - March 31, 2025

Director of Internal Audit: Cory Swaisgood, CPA, CIA

Audit Manager: Joshua Ault, CIA

Sr. Internal Auditor: Tom Schneider, CPA

Staff Auditor: Dawn Meredith



Release Date: 12/11/2025

INTERNAL AUDIT REPORT
Sheriff's Office Overtime
Cover Letter

October 24, 2025

To: Sheriff Harold Pretel and current management of Sheriff's Office

The Department of Internal Auditing (DIA) has conducted an audit of Sheriff's Office for the period January 1, 2024 - March 30, 2025.

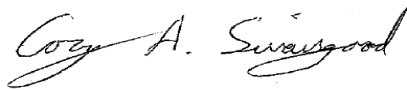
The Report Details section of this report provides the objective, scope, and methodology. This report also includes our findings and recommendations. We are confident management has or will take corrective action to mitigate the risks identified in this audit report.

We conducted this audit in accordance with the Global Internal Audit Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Because of the inherent limitations of internal controls, errors or irregularities may occur and not be detected. Also, projection of any current evaluation of the internal control structure to future periods is subject to the risk that procedures may become inadequate due to changes in conditions, or that the degree of compliance with the procedures may weaken.

DIA would like to express our appreciation to Sheriff's Office staff and management, and interrelated departments that assisted throughout the process for their courtesy and cooperation during this audit. A draft report was provided to Sheriff's Office management for review. Management responses are included within the audit report.

Respectfully,



Cory Swaisgood, CPA, CIA
Director of Internal Auditing

Cc: Audit Committee
 Cuyahoga County Council
 Erik Janas, Chief of Staff
 Katie Gallagher, Chief of Operations and Innovation
 Richard D. Manoloff, Law Director
 Michael C. O'Malley, Cuyahoga County Prosecutor

Contents

Glossary.....4

Report Details.....6

 Purpose.....6

 Audit Objectives6

 Scope.....6

 Methodology6

 Audit Procedures.....7

 Background7

 Sheriff’s Office Overtime Analysis and Trends9

 Commendable Practices17

Findings and Recommendations.....19

 FINDING Inadequate Controls and Scheduling Infrastructure19

 FINDING Absence of Comprehensive Overtime Policies.....24

 FINDING Insufficient Monitoring of Overtime and Reporting Capabilities26

Management’s Response29

Glossary

CBA	Collective Bargaining Agreement. Contract between the County and a labor union that outlines the terms and conditions of employment, such as wages, benefits, work hours, overtime, leave, grievance procedures, and workplace rules.
Corrections	The Corrections division provides care and management of over 26,000 inmates annually within the County's corrections facilities, commonly referred to as the jail.
Duty Roster	A schedule that outlines the assignment of officers to specific duties, shifts, or locations over a defined period of time. It ensures coverage of all operational needs. It also supports tracking attendance, leave planning, and managing responses to emergencies or special events.
FLSA	Fair Labor Standards Act. A federal law administered by the U.S. Department of Labor that establishes key labor standards for most employees in the private sector and in federal, state, and local governments. It governs minimum wage, overtime pay for hours worked beyond 40 in a workweek, and recordkeeping requirements.
FOU	Field Operations Unit. A Law Enforcement unit responsible for delivering essential policing services directly to the public, including patrol operations, criminal investigations, execution of arrests, and transportation of inmates requiring urgent medical treatment.
Infor	Enterprise Resource Planning software that the County uses to manage and integrate the core parts of their operations, such as payroll, general accounting, timekeeping, procurement, and contract management.
Law Enforcement	The Law Enforcement division consists of over 470 sworn and civilian staff assigned across various specialized units.

MyTime

A module within Infor used for timekeeping, where employees record work hours and submit leave requests, and managers review and approve timesheets. It is utilized by most exempt and nonexempt employees across the County.

OT Slips

A form used by the Corrections division to document OT approval. They are completed when employees work hours beyond their regularly scheduled shifts. The document captures the employee's information (e.g., name, employee ID, date and time worked), as well as the work assignment, reason worked, and signature of both the employee and the approving supervisor.

Protective Services

The Protective Services division is responsible for providing 24/7 safety and security for County employees and the public, responding to incidents, conducting inspections, maintaining security systems, and supporting operations through services like parking enforcement and CPR/First Aid training for employees.

Report Details

Purpose

The purpose of this audit was to conduct a comprehensive review of overtime practices at the Sheriff's Office. Although the Audit Committee approved DIA's 2024 Audit Plan to include this audit, it was deferred to 2025. The Sheriff's Office was identified as an area to audit due to its very high risk ranking in the annual risk assessment, as well as growing budgetary concerns raised by the County Executive and County Council. DIA conducted our review through inquiries and testing of overtime activity during the audit period. DIA assessed compliance with existing policies, CBAs, and applicable legal statutes.

The audit included analysis, review, and evaluation of procedures, practices, and controls as deemed necessary.

Audit Objectives

The objectives of this audit were the following:

- Analyze and assess the effectiveness and adequacy of procedures, controls, and compliance requirements for overtime worked.
- Conduct a strategic review to assess how the management of overtime aligns with the entity's goals, performance targets, and/or key performance indexes with the overall County strategic plan.

Scope

To achieve our objectives, we focused on processes related to overtime at the Sheriff's Office for the audit period January 1, 2024 - March 31, 2025. Additionally, we performed an analysis of Sheriff's Office overtime for the period of July 1, 2022 - June 30, 2025.

Methodology

DIA conducted interviews and walkthroughs with management and staff to gain a general understanding of staffing, scheduling, overtime, and timekeeping processes at the Sheriff's Office. DIA documented controls in place and assessed the efficiency and effectiveness of these processes. To evaluate compliance with applicable laws, CBAs, and County policies, DIA performed payroll testing on a sample of employees.

In addition, we analyzed overtime data to identify patterns or unusual fluctuations that may have contributed to increases in overtime costs (see page 9 for detailed results).

Audit Procedures

Although every audit conducted by the DIA is unique, the audit process for most engagements consists of the following three phases:

- Planning - Obtaining sufficient understanding of the area being audited to identify and reduce key audit risks to an appropriate level.
- Fieldwork - Executing the audit steps including testing, reviewing, and analyzing data. See Methodology for a summary of fieldwork performed.
- Reporting – Draft and release of written reports to communicate the results of each engagement.

At the time of the report's release, DIA required 4 auditors and a total of 971 hours to complete the audit.

Background

The Sheriff's Office mission is to maintain the trust and respect of the community by enforcing the law, delivering safety services effectively, providing appropriate custodial care and supportive programs for individuals in its custody, and helping them understand and take responsibility for their involvement in the justice system.

Functional Areas (Divisions)

Law Enforcement

The Cuyahoga County Sheriff's Office provides a comprehensive range of public safety services including court security, criminal investigations, narcotics enforcement, inmate transport, and offender registration and notification. Specialized units such as SWAT, Marine Patrol, Electronic Monitoring, Task Forces, the Warrant Unit, and the Narcotics Unit provide targeted support for high-risk situations, critical infrastructure protection, and complex law enforcement operations. The Field Operations Unit responds to emergencies and hospital transports, ensuring the safety and protection of inmates while maintaining operational readiness across the department.

Protective Services

The Division of Protective Services provides visible, professional, and courteous safety 24/7 to county employees and the public. Officers respond to incidents such as motor vehicle accidents, workplace injuries, fire and security alarms, hazardous materials spills, and reports of workplace violence. They also provide employee escorts, screen visitors, conduct property safety inspections, maintain security systems, and support county operations through parking enforcement, emergency vehicle towing, key control management, and employee training.

Corrections

The Cuyahoga County Corrections Center is a full-service jail, housing over 26,000 inmates annually. The facility includes two high-rise buildings, a full-service kitchen, medical clinic and pharmacy, and social service and educational programs. Managed by the Chief of Corrections, Warden, and Associate Wardens, with MetroHealth Systems providing medical and mental health care, the Corrections Center maintains compliance with the Prison Rape Elimination Act to ensure a safe and secure environment.

Overtime Assignment and Approval

Within all three divisions, overtime is assigned to fill staffing gaps, meet minimum coverage requirements, or address increased operational demands. Officers may volunteer for overtime on a weekly basis, and if no volunteers are available, overtime may be mandated by supervisors. In Corrections, officers submit OT Slips for supervisory review and signature. Across all divisions, all overtime is reviewed and approved within the county timekeeping system MyTime.

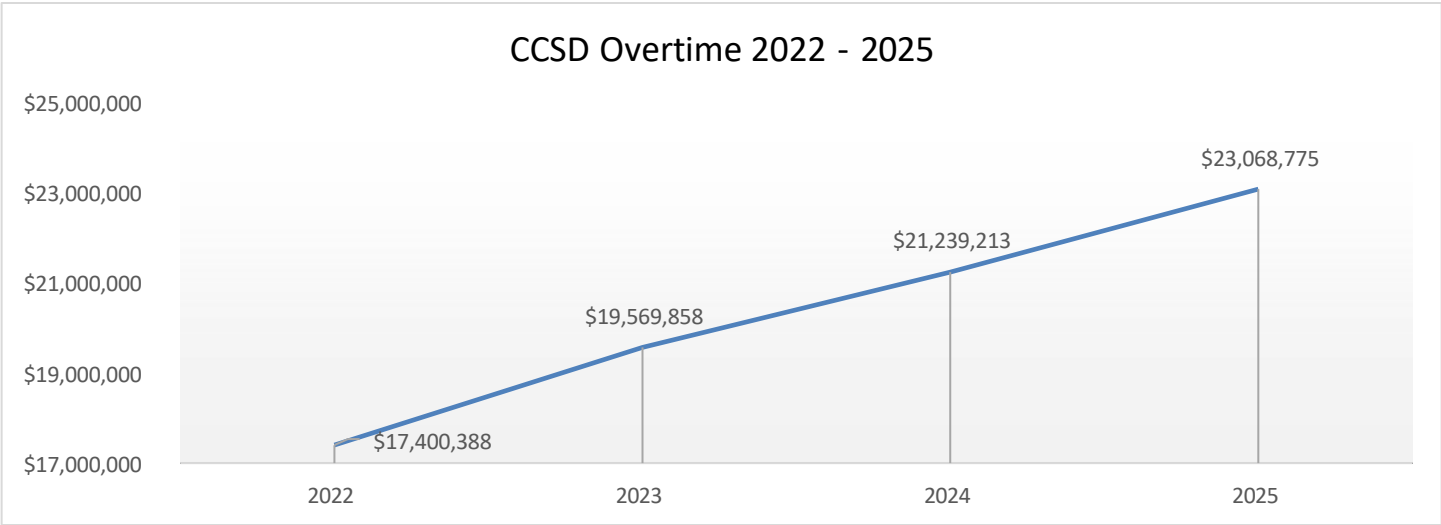
The following report provides DIA's findings and recommendations, as well as data analysis related to our review of overtime in the Sheriff's Office.

Sheriff’s Office Overtime Analysis and Trends

Due to growing concerns from both the Executive Agency and County Council over escalating overtime costs, DIA reviewed internal controls around overtime, including payroll controls and timekeeping processes within the Sheriff’s Office.

- In December 2024, Council added six million dollars back into the Sheriff’s overtime budget after underbudgeting and increased expenditures over the prior two years. This brought the total budget to eighteen million dollars, still below recent historical overtime costs in the Sheriff’s Office.
- In August 2025, the County announced a hiring freeze and budget cuts in response to a projected \$25 million deficit. The only exception to the hiring freeze was Sheriff’s Office Correctional Officers. The Sheriff’s Office was directed to reduce deputy overtime by 10% and corrections overtime by 7%, if possible.

The table below displays the Sheriff’s Office actual overtime expenditures for 2022 through 2024. DIA obtained actual 2025 expenditures through October 11, 2025, from INFOR to calculate an annual projection for 2025.



Given these pressures, DIA’s review was both timely and necessary.

In addition to evaluating internal controls, we conducted detailed analyses *of staffing levels, leave usage, overtime hours and rates, and compensatory time* earned for the period of July 1, 2022¹ through June 30, 2025. These analyses aimed to identify concentrations of overtime and determine whether trends in staffing, leave, and pay rate changes may be contributing to increased overtime costs.

Overall Conclusion on Analysis:

To address the question, “What’s driving overtime costs?”, DIA conducted a comprehensive analysis of overtime trends across the Sheriff’s Office. Corrections accounted for approximately 65% of overtime hours per pay period and 62% of total overtime expenses.

Due to limited controls and data availability, DIA was unable to analyze overtime trends at the unit level or determine specific reasons for individual overtime events. However, based on available data, the following factors appear to be the most significant contributors to rising overtime costs. DIA’s findings related to the design and effectiveness of internal controls on the management of overtime begins on page 19. Addressing these findings could lead to more effective oversight and a potential reduction in overtime costs over time.

1. **Overtime Pay Rate Increases:** In both 2024 and 2025, increases in average overtime pay rates accounted for over 60% of total annual overtime increases. These increases exclude additional benefit costs such as pension contributions, meaning the actual financial impact is likely higher.
2. **Staffing and Turnover:** While staffing in Corrections increased by 36% from 2021 to 2025, the division also experienced an average annual turnover rate of 16%, significantly higher than Law Enforcement (4.2%) and Protective Services (4.9%). This high turnover rate likely led to frequent vacancies, requiring existing staff to work overtime to maintain operations.
3. **Leave Time Trends:** Corrections and Law Enforcement experienced a steady increase in leave usage, particularly in administrative leave, FMLA (both paid and unpaid), and compensatory time. Simultaneously, vacation usage declined. These patterns suggest frequent and persistent staffing gaps, possibly due to burnout and/or operational strain, which in turn increased reliance on overtime.

¹ Due to the implementation of a new payroll system in 2022, the pay registers for the first half of the year lacked sufficient detail to support in-depth analysis of leave and overtime data. As a result, DIA was unable to perform detailed payroll analysis for periods prior to July 1, 2022.

4. **Earned Compensatory Time:** While total compensatory time earned across the Sheriff's Office declined slightly from 2024 to 2025, Corrections earned 8% more comp time in 2025 than in 2024. This increase indicates a continued high level of overtime activity, even if not immediately reflected in paid overtime expenses.

The following pages provide more detailed information of performed analysis to support this conclusion.

Staffing Analysis: Reduced staffing and/or high turnover may lead to increased overtime expenses as remaining employees must work additional hours to maintain productivity and meet operational demands.

DIA reviewed employee records to obtain staffing level counts as of year-end during the review period. This review did not account for internal transfers (i.e. Sheriff HR transferring to Executive HR).

Year-to-Year

Division	2021	2022	2023	2024	2025 (First Half)	Net Change (2021→2025)	Avg Annual Turnover*
Corrections	576	682	770	777	782	+206 (+36%)	16.2%
Law Enforcement	211	230	241	252	257	+46 (+22%)	4.2%
Protective Services	114	110	113	114	116	+2 (+2%)	4.9%
Total	901	1,022	1,124	1,143	1,155	+254 (+28%)	6.3%

*Based on terminations divided by average staff during the period.

Results Summary: While staffing levels have steadily increased across all divisions, rising overtime costs, particularly in Corrections, are likely driven by persistently high turnover rates leading to frequent vacancies and increased reliance on overtime. This suggests that retention strategies may be more effective than hiring alone in reducing overtime expenses.

Leave Analysis: Increased leave usage may drive up overtime expenses as available staff must work additional hours to cover absent employees and maintain operational continuity.

DIA obtained payroll records from INFOR and quantified leave hours by division and year. We also reviewed individual leave types that could potentially have variable and significant impacts on overtime costs. This included administrative, illness related leave including FMLA (paid and unpaid) and sick time, vacation time, and compensatory time taken.

Note: Holiday leave was excluded to avoid skewing trends due to the uneven distribution of holidays across the review period for years 2022 and 2025. Otherwise, holiday leave appeared consistent year to year.

Average Total Leave Hours Per Pay Period

Year / Period	2022 (Second Half)	2023	2024	2025 (First Half)	% Change 2022→2023	% Change 2023→2024	% Change 2024→2025	Avg Change (2022→2025)
Corrections	10,563	10,6345	10,667	11,169	1%	0%	5%	2%
Law Enforcement	3,203	3,008	3,285	3,446	-6%	9%	5%	3%
Protective Services	1,895	1,682	1,764	1,756	-11%	5%	0%	-2%
Results Summary: There was a steady increase in leave usage in Corrections and Law Enforcement, especially in 2025 (+5% from 2024). Trends provided below show that increased leave usage is a contributor to rising overtime costs. The combination of high administrative leave, FMLA absences, and comp time usage, along with reduced vacation, indicates that staffing gaps are frequent and persistent. See the next table for details.								

Trends By Leave Category (Average Total Hours Per Pay Period)

Leave Type	Division	2022	2023	2024	2025	% Change 2022→2023	% Change 2023→2024	% Change 2024→2025	Avg Change (2022→2025)
Admin Leave	Corrections	252	581	625	608	131%	8%	-3%	45%
	Law Enforcement	13	35	61	33	172%	74%	-46%	67%
	Protective Services	116	83	175	273	-28%	110%	56%	46%
Administrative leave increased notably in Corrections and Protective Services. Law Enforcement rose from 2022–2024 before declining in 2025.									

Leave Type	Division	2022	2023	2024	2025	% Change 2022→2023	% Change 2023→2024	% Change 2024→2025	Avg Change (2022→2025)
FMLA (Paid)	Corrections	649	1,004	1,255	1,160	55%	25%	-8%	24%
	Law Enforcement	226	202	275	305	-11%	36%	11%	12%
	Protective Services	108	190	189	178	76%	-0.5%	-6%	23%
Paid FMLA generally trended upward across all divisions, with minor fluctuations in Protective Services and Law Enforcement.									
FMLA (Unpaid)	Corrections	543	807	858	957	49%	6%	11%	22%
	Law Enforcement	33	42	29	55	29%	-31%	88%	29%
	Protective Services	27	7	26	21	-75%	287%	-20%	64%
Unpaid FMLA increased overall in Corrections and Law Enforcement, with year-to-year variability in Law Enforcement. In Protective Services, usage fluctuated significantly, showing no consistent upward or downward trend.									
Vacation	Corrections	3,386	2,756	2,666	2,677	-19%	-3%	0%	-7%
	Law Enforcement	1,309	1,197	1,226	1,352	-9%	2%	10%	1.4%
	Protective Services	586	504	553	496	-14%	10%	-10%	-5%
Vacation decreased in Corrections and Protective Services and increased slightly in Law Enforcement.									
Comp Time Taken	Corrections	1,121	1,383	1,373	1,517	23%	-1%	10%	11%
	Law Enforcement	705	723	852	789	3%	18%	-7%	4%
	Protective Services	258	245	223	188	-5%	-9%	-16%	-10%
Compensatory time taken increased in Corrections and Law Enforcement but steadily declined in Protective Services.									
Sick Leave	Corrections	2,863	2,689	2,583	2,628	-6%	-4%	2%	-3%
	Law Enforcement	682	603	670	747	-12%	11%	11%	4%
	Protective Services	650	528	508	520	-19%	-4%	2%	-7%
Sick leave decreased slightly in Protective Services and Corrections, while Law Enforcement experienced a modest increase over the period.									

Overtime Hours and Rates: An increase in overtime hours directly raises overtime expenses, as more hours beyond regular schedules are compensated at premium pay rates. Higher overtime rates increase overall overtime expenses because each additional hour worked costs more, amplifying the financial impact of staffing shortages or increased workload.

DIA obtained payroll records from INFOR and quantified paid overtime hours by year for the Corrections, Law Enforcement, and Protective Services divisions. We also compared average overtime pay rates year over year within the Sheriff's Office and estimated the financial impact.

Year-to-Year Rates:

Year / Period	Total OT Hours	Total OT Wages	Avg OT Hours per Pay Period	Avg OT Rate	Change in Avg Rate (\$)	Change in Avg Rate (%)
2022 (Second Half)	250,588	\$10,720,726	19,276	\$42.78	–	–
2023	523,048	\$23,195,481	20,117	\$44.35	\$1.56	4%
2024	544,722	\$25,321,727	20,951	\$46.49	\$2.14	5%
2025 (First Half)	272,073	\$13,288,828	20,929	\$48.84	\$2.36	5%
Total / Avg	1,590,431	\$72,526,762	–	\$45.60	–	–

Results Summary: Pay rates have consistently increased year after year by approximately 4-5%, while overtime hours per pay period have remained rather steady in 2024 and 2025.

See the next table for an estimate of potential financial impact on overtime expenses from pay rate increases. Average pay rate increases alone account for over 60% of the annual overtime expense growth in recent years. This excludes benefits like pension contributions.

The third table below provides an annual average of overtime hours per pay period by division from 2022-2025. Overtime hours increased steadily each year, averaging +2.8% annually, for Corrections. Law Enforcement overtime hours per pay period grew sharply in 2023 and 2024, then dipped in 2025. Field Operations Unit is a key overtime driver within Law Enforcement, whose duties include transporting inmates to the hospital. Overtime hours remained relatively flat or declined for Protective Services.

Estimated Impact of Rate Increases

Year	Actual OT Expenses	OT Expense Increase	Average Rate Increase (%)	Estimated Impact of Pay Rate Increases on OT Increases	Estimated Impact % of OT Expense Increase
2022	\$17,400,388	N/A	N/A	N/A	N/A
2023	\$19,569,858	\$2,169,470	4%	\$782,794	36%
2024	\$21,239,213	\$1,669,364	5%	\$1,061,961	64%
2025	\$23,068,775	\$1,829,562	5%	\$1,153,439	63%

Average OT Hours per Pay Period by Division

Division	2022 (Second Half)	2023	2024	2025 (First Half)	% Change 2022→2023	% Change 2023→2024	% Change 2024→2025	Avg Change (2022→2025)
Corrections	12,821	13,296	13,526	13,944	3.7%	1.7%	3.1%	2.8%
Law Enforcement	3,912	4,274	4,671	4,482	9.2%	9.3%	-4.0%	4.8%
Protective Services	2,543	2,548	2,754	2,502	0.2%	8.1%	-9.1%	-0.3%
Total	19,276	20,118	20,951	20,928	4.4%	4.1%	-0.1%	2.8%

Compensatory Time Earned Analysis: A reduction in compensatory time earned could increase overtime expenses because fewer overtime hours worked are offset with future time off, requiring more paid overtime during the subject period. Sheriff's Office employees may elect to earn compensatory time as leave time to use in a subsequent pay period instead of paid overtime.

DIA obtained a report from MyTime and quantified the average amount of compensatory hours earned per a pay period by year for the Corrections, Law Enforcement, and Protective Services divisions.

Per Pay Period Average Year-to-Year

Division	2022 (Second Half)	2023	2024	2025 (First Half)	% Change 2022→2023	% Change 2023→2024	% Change 2024→2025	Avg Change 2022→2025
Corrections	2,245	3,245	3,302	3,562	45%	2%	8%	18%
Law Enforcement	1,135	1,397	1,738	1,345	23%	24%	-23%	8%
Protective Services	445	465	420	324	4%	-10%	-23%	-9%
Total / Avg	3,825	5,107	5,460	5,231	33%	7%	-4%	12%
Results Summary: Overall compensatory time earned in the Sheriff's Office increased 33% from 2022 to 2023 and remained relatively stable through mid-2025. Corrections continued to see growth, while Law Enforcement and Protective Services declined in 2025, offsetting the increases in Corrections.								

Commendable Practices

We commend and thank the Sheriff's Office for their cooperation during this audit. DIA especially thanks all the employees for their time and effort. We also recognize the Sheriff's Office for its efforts to enhance overtime monitoring during the audit. Key accomplishments include:

- **Reassignments:** In the Corrections division, trade workers were trained on safety protocols to reduce the need for escorts, allowing Corrections Officers to focus on core operations.
- **Shift Optimization:** Working to reduce overtime by implementing 10-hour shifts in the Field Operations Unit.
- **Staffing Studies:** Initiated independent, data-informed studies of staffing and organizational structure across all divisions.
- **Technology Assessment:** Proactively researching a real-time, data-driven platform to improve scheduling and resource management.

Priority Level Criteria for Recommendations

High (P1)	Highest-Ranking Officer's immediate attention is required. Corrective action is strongly recommended (<u>30 days</u>).
	<ul style="list-style-type: none"> • Financially material loss or potential loss – 7% of budget of function under review • Lack of or failure of internal controls requiring considerable time and resources to correct • Non-compliance with laws, regulations, and policies resulting in significant loss of funds, fines, or restrictions • Significantly negative effect on the County's reputation or public perception
Moderate (P2)	Senior Management's attention is required. Corrective action is recommended (<u>90 days</u>).
	<ul style="list-style-type: none"> • Financial loss or potential loss • Internal controls exist but they are not effective, or they are not consistently applied • Non-compliance with laws, regulations, and policies resulting in loss of funds, fines, or restrictions • Negative effect on the County's reputation or public perception
Low (P3)	Management's attention is required. Corrective action is recommended (<u>180 days</u>).
	<ul style="list-style-type: none"> • Financial loss or potential loss is minimal • Internal controls exist, but could be improved • Non-compliance with laws, regulations, and policies is a minimal risk • No effect on the County's reputation or public perception
Business Process Improvement (P4)	Management or supervisory attention recommended but not required
	<ul style="list-style-type: none"> • Process improvement recommendation • Financial loss or potential loss is minimal or not applicable • Non-compliance with laws, regulations, and policies is a minimal risk or not applicable • No effect on County's reputation or public perception

In an effort to assist the auditee in making the best use of their resources, we have prioritized the recommendations according to the table above.

Findings and Recommendations

FINDING Inadequate Controls and Scheduling Infrastructure

The Sheriff's Office lacks adequate internal controls and systems to efficiently and effectively maintain accurate unit assignment records or ensure overtime is properly authorized, documented, and scheduled.

We reviewed a sample of 104 employee pay periods, including 40 employees with the highest overtime hours and 64 additional pay periods stratified across the Corrections, Law Enforcement (L.E.), and Protective Services (P.S.) divisions during the audit period. For each pay period, we tested whether paid overtime was properly authorized in advance and supported by OT Slips or duty rosters.

The sample and population represented:

	Pay Periods		Employee Count		OT Hours		OT \$\$	
Division	Sample	Population	Sample	Population	Sample	Population	Sample	Population
Corrections	58	25,261	36	913	5,256	451,425	\$242,517	\$20,134,788
L.E.	42	8,202	25	282	3,602	153,410	\$214,493	\$9,282,766
P.S.	4	3,796	4	120	234	88,886	\$12,119	\$3,166,289
Totals	104	37,259	65	1,315	9,092	693,721	\$469,129	\$32,583,843

During testing, DIA specifically noted:

- ***Scheduling/Records of Unit Assignment:*** All scheduling is performed manually, without a centralized or automated system, resulting in inconsistent practices and inefficiencies within all divisions of the Sheriff's Office.
 - Although the Sheriff's Office uses Duty Rosters for initial scheduling, these rosters are not consistently maintained across all divisions or updated to reflect actual personnel on shift. For example, the FOU retains finalized Duty Rosters in a records management system (RMS); however, these final versions were found to be inconsistent and not always reliable.

- ***Overtime Approval:*** Overtime is often approved retroactively in MyTime without supporting documentation or evidence of prior authorization. Across the Sheriff's Office divisions, there is inconsistent documentation of overtime approval, and no formal written procedures exist for pre-approving overtime. While DIA recognizes circumstances may arise where preauthorization is not feasible, DIA was unable to confirm whether overtime was authorized in advance, when required, due to the lack of standardized documentation. The following was noted during detailed testing of overtime approval during the audit period:
 - **Law Enforcement and Protective Services:** Review and approval of overtime only occurred in MyTime after the hours had been worked.
 - **Corrections:** All overtime is to be documented on an OT Slip. Although not formally documented, the process requires sign off by an appropriate supervisor and documents the start and end times of overtime worked prior to MyTime approval. During our review of overtime worked in Corrections, we noted:
 - Overtime was authorized using an OT Slip for one officer, and 2.47 hours were recorded in MyTime; however, the hours were not approved in MyTime, resulting in a compensatory discrepancy of approximately \$70. The Department of Human Resources corrected the discrepancy during the audit.
 - DIA identified instances where personnel arrived earlier or departed later than the times recorded on their OT Slips, resulting in actual hours worked exceeding the documented and authorized overtime. Although, the OT Slips were not updated to reflect the additional time worked, employees were still compensated for the full duration of their work. These discrepancies are reflected in the missing OT Slip results outlined below.
 - DIA found that OT Slips were frequently missing, and in some cases, approvals were made using a rubber stamp which raises concerns about the adequacy and integrity of the overtime approval process. See the results on the following page for more detail.

Test of Overtime Approval on OT Slips (Corrections)

	Sample Size	Missing OT Slips	Error Rate	Approved with Rubber Stamp	Error Rate
Pay Periods	58	42	72.4%	7	12.1%
Employees	35	25 [^]	71.4%	4	11.4%
OT Hours	4,765	1,038 ^{^^}	21.8%	173	3.6%
OT Dollars*	\$242,517	\$46,420	19.1%	\$7,840	3.2%

[^]Of the 25 employees, four were missing OT Slips for all days in the pay period.

^{^^} Included 150 missing OT Slips in excess of 15 minutes.

*OT Dollars were calculated using the average OT rate for the division during the audit period.

By applying the identified error rates from the above table to the total Corrections overtime costs of \$20,134,788 during the audit period, DIA estimated that:

- \$3.8 million (19.1%), or \$3 million per year, may not have been supported by OT Slips.
- \$644,313 (3.2%), or \$515,450 per year, may have been approved using rubber stamps, raising concerns about the validity of the approval process.

Criteria

Effective timekeeping and labor management in a unit-based department, such as the Sheriff's Office, requires adherence to established standards and best practices supported by strong internal controls. Employees are expected to record their work hours accurately and completely, including start and end times, and any overtime worked. Supervisors play a critical role in reviewing and approving these records to ensure they are accurate and compliant with laws (i.e. FLSA), CBA, and departmental policies.

Best practices and internal controls may include:

- Clear written policies on timekeeping, overtime authorization, and compensatory time, and ensure they are consistently enforced. (See Policy & Procedures Finding)
- Maintenance of daily Duty Rosters that clearly document which employees were assigned to each unit or shift on a given day. This practice enhances internal controls by allowing for cross-verification between individual time records and unit-level staffing, helping to identify discrepancies and ensure accountability.

- Documented preauthorization of overtime by a supervisor, except in emergency situations where retroactive documentation is required. Approval should be documented using actual signatures or secure electronic approvals, rather than rubber stamps. Clear procedures should be in place for requesting, approving, and documenting overtime to ensure proper oversight and cost control.
- Retention of timekeeping records (e.g., Duty Rosters, overtime logs, OT Slips) for the legally mandated period.
- Supervisor review and approval of time entries and overtime requests. This adds a layer of oversight and helps catch discrepancies or unauthorized work time before payroll is processed.
- Use a scheduling management system. Such systems automate shift assignments, track attendance, and integrate with timekeeping platforms, reducing the risk of manual errors and improving transparency in workforce management.

Root Cause

Standardized procedures or tools for scheduling, overtime approval, and record retention have not been established, and the department continues to rely on manual processes and informal practices. The instance of unpaid overtime, volume of missing overtime slips, and instances of rubber-stamp approvals suggest weaknesses in oversight and record retention.

Risk to the County if Not Corrected

Lack of adequate internal controls and/or a scheduling system may result in:

- Increased risk of unauthorized or excessive overtime.
- Lack of audit trail to support overtime decisions.
- Inefficient scheduling processes that hinder oversight and resource planning.
- Difficulty reconciling scheduled shifts with actual time worked.
- Potential for non-compliance with applicable CBAs, FLSA and record retention requirements.

Recommendations:

1. The Sheriff's Office should consider implementing a department-wide centralized scheduling management system that integrates with the County's timekeeping platform, if possible. The scheduling management system should incorporate review and approval workflows for assigning overtime to Sheriff personnel. Successful implementation will provide current information for Sheriff's Office management and enable them to proactively manage overtime usage.

Priority Rating: P4 - Process Improvement

2. If a scheduling management software is not implemented, the Sheriff's Office should establish a formal, documented scheduling process, even if managed manually. This process should include the following components:
 - a. Retention of all documents that support hours worked during each pay period. Documents may include initial and finalized duty rosters, OT slips, or any other documentation that verifies hours worked.
 - b. Ensure all personnel assignments and overtime worked are formally approved using designated forms, such as OT Slips or Duty Rosters. For example, finalized Duty Rosters should be reviewed and signed by both the preparer and a secondary reviewer to confirm accuracy and authorization.
 - c. Reconcile all supporting documentation with MyTime entries to verify the accuracy of unit assignments and overtime worked. Supervisors responsible for approving time in MyTime should compare entries against supporting documents (e.g., OT Slips) to ensure consistency and proper authorization.

Priority Rating: P1 - High

3. While DIA acknowledges that emergencies may arise where preauthorization is not feasible, the Sheriff's Office should implement a standardized process for documenting both the preauthorization and approval of overtime across all divisions. This process should include:
 - a. Ensuring all procedures align with applicable collective bargaining agreements.
 - b. Requirement that overtime be categorized consistently (e.g. Short Staffed, Special Events, Court Appearance) in a manner that aligns with timekeeping system entries.
 - c. Elimination of rubber stamp signatures to maintain the integrity of the approval process.
 - d. Documentation of supervisor pre-approval on all overtime hours in writing whenever feasible. If the actual overtime worked exceeds the originally approved hours, the documentation should be updated and re-signed by the approving supervisor, or disciplinary action should be taken if actual overtime worked was unauthorized.
 - i. Acceptable forms of documented approval may include signed OT Slips, annotated Duty Rosters, or emails from the approving supervisor with overtime authorization.
 - ii. In cases where preauthorization is not possible due to emergencies, overtime should still be documented and approved after the fact. This ensures proper reconciliation with timekeeping records and maintains accountability.

Priority Rating: P1 - High

4. The Sheriff's Office should provide training to supervisors and staff on any updated processes and expectations.

Priority Rating: P2 - Moderate

Management's Response:

See letter from the Sheriff on page 29 for responses to recommendations.

Target Date of Completion: 12/31/2026

FINDING Absence of Comprehensive Overtime Policies

The Sheriff's Office lacks a consistent and comprehensive set of policies and procedures governing the assignment, authorization, documentation, and oversight of overtime across its three primary divisions:

- **Law Enforcement:** Minimal overtime policy and procedural guidance exists primarily focused on one specific unit and special details. Overtime practices are largely informal and vary by supervisors within individual units, with no standardized criteria for approval or documentation.
- **Protective Services:** Although no formal overtime policy or procedural guidance exists, informal overtime procedures did appear to be consistent with documented monitoring prior to timekeeping approval based on reasonableness of operational need.
- **Corrections:** Minimal overtime procedures established, primarily focused on documenting overtime approval of OT Slips to reflect supervisor approval. During the audit, DIA noted use of OT Slips was inconsistent or not retained.

Criteria

Written policies and procedures are important tools to ensure the effectiveness and efficiency of operations, accurate reporting, and compliance with regulations and CBAs. The Sheriff's Office operates under multiple CBAs, each with specific requirements for assigning overtime. Procedures also reinforce management expectations, support employee training, and preserve institutional knowledge, which promotes consistency of work.

Root Cause

Centralized governance or standard oversight for workforce management across divisions has not been required. Each division has historically managed overtime independently while relying on informal practices and legacy processes.

Risk to the County if Not Corrected

Failure to have adequate internal guidance may result in inconsistent operations, non-compliance with regulations, and less than expected operational results. It also makes it more difficult for new employees to learn job responsibilities and department processes after employee turnover.

Recommendations:

1. The Sheriff's Office should develop and implement formal, comprehensive policies and procedures for scheduling and timekeeping consistent among all divisions. These policies and procedures should be management approved, periodically reviewed, and supported by employee training and acknowledgement.

At a minimum, the following functions should be included:

- Duty Rosters development and finalizing
- Overtime assignment, approval, and documentation.
- Standardized monitoring and reporting mechanisms.

Priority Rating: P1 - High

Management's Response:

See letter from the Sheriff on page 29 for responses to recommendations.

Target Date of Completion: 12/31/2026

FINDING Insufficient Monitoring of Overtime and Reporting Capabilities

The Sheriff's Office monitors overtime usage; however, the process is manual and lacks the support of systematic reporting tools. Several limitations reduce the effectiveness of overtime oversight:

- Detailed overtime data was obtained using manual methods rather than through automated or dashboard-based reporting. Neither MyTime nor INFOR (County's financial system of record) were able to capture or report overtime by unit or division. This limitation hinders the ability to pinpoint where overtime is concentrated, making effective monitoring and analysis difficult. Consequently, the Sheriff's Office's fiscal unit must manually calculate overtime expenses by unit.
- During the audit, our analysis revealed:
 - Corrections and Protective Services did not utilize the "OT Reason" field within MyTime.
 - In 2024 and 2025 (thru June 30), Law Enforcement's OT reason inputs into MyTime were inconsistent when used, limiting the ability to analyze trends or justify overtime usage based on the operational needs that existed. OT Reasons used in MyTime during the review period included:

DIA Assessed Category - OT Reasons in MyTime:	2024	2025 (Q1 and Q2)
Justification - Such as manpower (short staff), special events, and late transport.	61.4%	84.4%
Task related assignments - Such as drug investigations, administrative duties, and extraditions, or location (Board of Elections).	14.5%	15.0%
Overtime assignment noted as mandatory vs voluntary.	23.5%	0.6%
Timekeeping issues - Such as broken time clock, hours adjustments, and unable to punch.	0.6%	0%
Totals	100%	100%

Criteria

Effective financial oversight and internal controls include timely, accurate, and structured monitoring of expenditures against budgets. Best practices also emphasize the importance of reliable data inputs and reporting capabilities to support decision-making and accountability.

Root Cause

The Sheriff's Office has not implemented automated tools or standardized data entry practices to support efficient overtime monitoring and reporting. Additionally, MyTime has limitations due to how it records overtime. To comply with FLSA and CBA requirements, the system records the first 40 hours actually worked as "regular" time. As a result, extra shifts worked early in the week, though intended as overtime, are recorded as regular hours. Conversely, if regular shifts are worked after reaching 40 hours, they are recorded as "overtime" but no OT Reason is entered with the shift.

Risk to the County if Not Corrected

Lack of sufficient monitoring may result in:

- Limited ability to analyze trends or identify operational inefficiencies.
- Inconsistent data entry reducing the reliability of reporting.
- Difficulty in holding divisions accountable for potentially unnecessary expense.
- Increased risk of budget overruns and inefficient use of public funds.

Recommendations:

1. The Sheriff's Office should implement systematic overtime reporting tools or dashboards that provide timely visibility into hours and costs by division and units. This could include consultation with the Department of Information Technology and/or the Fiscal Office to:
 - a. Enhance MyTime to include unit/division coding for more granular oversight.
 - b. Standardized data entry for overtime reasons to improve reporting accuracy and trend analysis.

Priority Rating: P2 - Moderate

2. The Sheriff's Office should establish a formal process for comparing personnel costs (regular and overtime) to budgeted amounts and investigate significant variances at the unit level.

Priority Rating: P2 - Moderate

3. The Sheriff's Office should incorporate additional financial analysis into its overtime monitoring practices to ensure resources are aligned with operational needs and to identify unusual trends within specific units. This analysis may include:
- Regular monitoring of overtime usage by position or title and unions to identify anomalies, such as significant increases in overtime over a short period or disparities between similar roles or bargaining units.
 - Tracking the usage of sick leave, FMLA, vacation, and compensatory time to proactively identify potential coverage issues and staffing gaps that may be contributing to increased overtime.

Priority Rating: P4 - Process Improvement

Management's Response:

See letter from the Sheriff on page 29 for responses to recommendations.

Target Date of Completion: 12/31/2026

Management's Response



THE CUYAHOGA COUNTY SHERIFF'S DEPARTMENT
SHERIFF HAROLD A PRETEL

November 12, 2025

Director Cory Swaisgood,

The Sheriff's Department appreciates the efforts of the Cuyahoga County Internal Audit Department in reviewing and identifying opportunities for improvement within our operations. We acknowledge the importance of the recommendations and remain committed to implementing corrective measures that strengthen controls, transparency, and accountability throughout the Department.

Many of the audit recommendations will be addressed through the eventual procurement and implementation of a centralized scheduling and overtime management system. The Sheriff's Department is currently in the planning stage of this process and has not yet begun procurement. Once the system is acquired and implemented, the Department will be positioned to fully integrate standardized approval, documentation, and reporting workflows. In the interim, enhanced manual review and supervisory controls remain in place to ensure accountability.

The Department is committed to working collaboratively with the Internal Audit Department, Fiscal Office, and the County's leadership to ensure timely progress and sustainable corrective action. We will continue to provide quarterly updates as we move from planning to procurement and implementation.

The information listed below outlines the Internal Audit findings and management's corresponding responses and corrective action plans.

FINDING: Inadequate Controls and Scheduling Infrastructure

1. Department-wide centralized scheduling management system
 - Management agrees with the recommendation, and the Sheriff Department will work to implement corrective action by the end of Q4 2026.
2. Formal, documented scheduling process
 - Management agrees with the recommendation, and the Sheriff Department will work to implement corrective action by the end of Q4 2026.

3. Standardized process for overtime preauthorization documentation and approval
 - Management agrees with the recommendation, and the Sheriff Department will work to implement corrective action by the end of Q4 2026.
4. Training for supervisors and staff on updated processes and expectations
 - Management agrees with the recommendation, and the Sheriff Department will work to implement corrective action by the end of Q4 2026.

FINDING: Absence of Comprehensive Overtime Policies

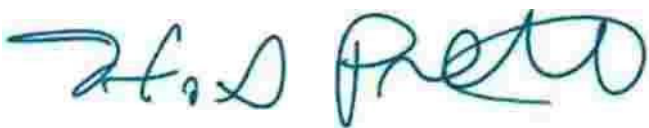
- I. Standardized, formal, comprehensive policies and procedures for scheduling and timekeeping
 - Management agrees with the recommendation, and the Sheriff Department will work to implement corrective action by the end of Q4 2026.

FINDING: Insufficient Monitoring of Overtime and Reporting Capabilities

1. Implementation of systematic overtime reporting tools or dashboards
 - Management agrees with the recommendation, and the Sheriff Department will work to implement corrective action by the end of Q4 2026.
2. Standardized formal process for comparing personnel costs (regular and overtime) to budgeted amounts
 - Management agrees with the recommendation, and the Sheriff Department will work to implement corrective action by the end of Q4 2026.
3. Incorporation of additional financial analysis into overtime monitoring practices
 - Management agrees with the recommendation, and the Sheriff Department will work to implement corrective action by the end of Q4 2026.

The Sheriff's Department appreciates the guidance provided by the Internal Audit Department and remains fully committed to addressing each finding in a transparent and sustainable manner. Throughout this process, the Department has also worked closely with the Cuyahoga County Office of Innovation & Performance to identify opportunities for operational improvement and technology-based efficiencies. We recognize that continued collaboration across county departments will be essential to achieving the recommended improvements, and we look forward to working together to strengthen operational efficiency, accountability, and public trust.

Yours In Service.



Harold A. Pretel, Sheriff