

Audit Highlights



Highlights of Legislative Auditor report on the Department of Public Safety, Capitol Police Division, issued on April 23, 2007. Report # LA08-02.

Background

The Capitol Police Division provides general law enforcement services that enhance the safety of persons on designated state property and prevents theft, loss of use, and damage to those facilities. The Division maintains high visibility posts in Carson City at the Capitol, Attorney General's office, Governor's Mansion, and the Supreme Court. In Las Vegas, the Division has staff at the Grant Sawyer Building and the Supreme Court. According to the Division, 63 state-owned or leased buildings are patrolled daily with about 36,000 miles logged annually to provide a safe environment in and around the buildings.

The Division's legislatively-approved budgets for fiscal years 2006 and 2007 included 32 full-time equivalent positions. The Division is funded by transfers from other agencies: the Division of Buildings and Grounds, the Nevada Highway Patrol (for Dignitary Protection), and the Supreme Court. Actual expenditures for fiscal year 2006 totaled \$2.5 million, with personnel costs accounting for 93% of the total.

Purpose of Audit

The purpose of this audit was to evaluate the Division's financial and administrative activities, including whether activities were carried out in accordance with applicable state laws, regulations, policies, and procedures. This audit included a review of the Division's expenditures, personnel administration, interagency billings, and accountability over property and equipment from July 1, 2005, to December 31, 2006.

Audit Recommendations

This audit report contains two recommendations to improve the Division's fiscal and administrative practices. The first recommendation is to develop written procedures to ensure employees who choose to accrue compensatory time enter into a written agreement with the agency. The second recommendation is to ensure: (1) work performance standards are developed for all employees, (2) the original is retained in the employee's personnel file, and (3) a copy is provided to the employee.

The Division accepted the two audit recommendations.

Status of Recommendations

The Division's 60-day plan for corrective action is due on July 18, 2007. In addition, the six-month report on the status of audit recommendations is due on January 18, 2008.

Capitol Police Division

Department of Public Safety

Results in Brief

The Capitol Police Division generally complied with laws, regulations, policies, and procedures significant to its financial and administrative activities. However, we noted two areas where requirements for personnel administration were not always followed. One requirement relates to having compensatory time agreements with employees and the other concerns developing employee work performance standards. After the issues were brought to the attention of agency management, they began taking action to remedy the problems.

Principal Findings

The Capitol Police Division did not have written agreements with some employees who accrued compensatory time in lieu of cash payment for overtime worked. Of the 21 employees that accrued compensatory time during fiscal year 2006, seven had not entered into agreements with the Division. NAC 284.250 requires a written agreement between an agency and employee when an employee is compensated for overtime by accruing compensatory time.

A written agreement would clearly communicate and document the employee and employer's rights and choices relative to overtime compensation. Furthermore, once agreements are signed, the Division is not obligated to pay employees for overtime worked. Instead, it can compensate employees by allowing them to take time off. As of December 31, 2006, the Division's liability for accrued compensatory time was approximately \$18,200.

One factor contributing to the lack of written agreements was the agency did not have written procedures concerning compensatory time agreements. After our discussion with agency management, they agreed to develop procedures to ensure employees accruing compensatory time have written agreements with the agency.

The Division did not have evidence that it developed work performance standards for some of its classified employees. Specifically, evidence was lacking in 9 of 30 employee personnel files reviewed. The nine employees without standards were hired from September 2005 through November 2006. State laws and regulations require agencies to develop work performance standards for each position and to provide each employee with a copy of the standards. Additionally, Department of Public Safety policy requires the development of work performance standards for every position, that each employee receive a current copy, and that a copy of the signed standard is sent to the Department's Personnel section.

Work performance standards document the results and behavior expected of an employee in a particular position. The lack of work performance standards increases the risk that an employee is unaware of the job elements and the expected results for satisfactory performance. In addition, the standards are to be used in evaluating an employee's performance. Consequently, it would be difficult for a supervisor to fairly evaluate employee performance without established standards for rating purposes.

Division personnel indicated that a supervisor gave four of the employees the original work performance standards but did not retain a copy for the personnel files. Agency personnel did not know why the remaining five personnel files lacked work performance standards. After our discussion with agency management, standards were prepared for the nine employees.