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NEWS RELEASE

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FOR RELEASE 9:00 a.m. July 7, 2006

Auditor of State David A. Vaudt today released a report on a special investigation of the Linn County Emergency Management Agency (EMA). The report covers the period July 1, 2003 through April 21, 2006. The special investigation was requested by the Linn County Auditor as a result of concerns about payments to the former Emergency Management Director for unused vacation.

Vaudt reported the special investigation identified \$48,150.83 of improper disbursements. Of that amount, \$42,374.18 was paid to EMA employees for unused vacation, sick leave and compensatory time. The following table summarizes the improper payments for unused vacation, sick leave and compensatory time.

Description	Payments to the Former Director	Payments to other EMA employees	Total
Vacation	\$ 18,561.32	7,927.78	26,489.10
Sick leave	5,833.30	-	5,833.30
Compensatory time	10,051.78	-	10,051.78
Total	\$ 34,446.40	7,927.78	42,374.18

Vaudt also reported the former Director used 177 hours of his compensatory time, valued at \$5,451.90, to "reimburse" the EMA for personal expenses paid with EMA funds. None of the payments or "reimbursements" made with compensatory time were in compliance with established policies and they were not discussed or approved by the Emergency Management Commission. However, Vaudt reported some of the payments made to the former Director were authorized solely by the Commission Chair.

In addition, Vaudt reported the former Director requested payment for 454 hours of unused leave at the date of his resignation. However, Vaudt recommended the County consider improper payments previously made to the former Director before making any additional payments. Vaudt stated after considering the previous improper payments to the former Director, the EMA is owed \$17,385.68 from the former Director.

Copies of the report have been filed with the Linn County Attorney's Office, the Division of Criminal Investigation and the Attorney General's Office. A copy of the report is available for review in the Linn County Auditor's Office, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/specials.htm>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
LINN COUNTY EMERGENCY MANAGEMENT AGENCY

FOR THE PERIOD
JULY 1, 2003 THROUGH APRIL 21, 2006**

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Auditor of State's Report

To the Linn County Board of Supervisors, Linn County Auditor
and the Linn County Emergency Management Commission:

As a result of alleged improprieties regarding certain disbursements and at the County Auditor's request, we conducted a special investigation of the Linn County Emergency Management Agency (EMA). We have applied certain tests and procedures to selected financial transactions of the EMA for the period July 1, 2003 through April 21, 2006. Based on discussions with EMA personnel and County officials and a review of relevant information, we performed the following procedures:

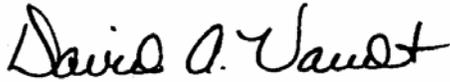
- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined the EMA's financial transactions to identify any unusual activity.
- (3) Examined available documentation and Commission minutes for approval of disbursements.
- (4) Reviewed payroll and other disbursements to determine if they were authorized and appropriate in amount.
- (5) Examined records documenting the amount of leave earned and used by EMA staff members.
- (6) Reviewed requirements established by the Fair Labor Standards Act and EMA and Linn County policies and procedures regarding leave.
- (7) Discussed payment of unused leave with Commission and EMA officials to determine if the amounts earned were properly calculated and if the amounts used were handled properly.

These procedures identified \$48,150.83 of improper disbursements. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **D** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of the Linn County Emergency Management Agency, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Linn County Attorney's Office, the Division of Criminal Investigation and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of Linn County during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

June 16, 2006

Linn County Emergency Management Agency

Investigative Summary

Background Information

The Linn County Emergency Management Agency (EMA) is a County agency established by section 29C.9 of the *Code of Iowa* to plan, prepare, respond, recover and mitigate natural and manmade disasters in the County. The EMA is governed by the Linn County Emergency Management Commission (the Commission) which is composed of a member of the Board of Supervisors or an appointed representative, the Sheriff or the Sheriff's representative and the Mayor or a representative from each city within the County. The Commission is responsible for establishing policies and procedures for the operation of the EMA, including the collection and disbursement of EMA funds, personnel actions and benefits and the coordination of emergency management activities and services among county and city governments and private sector agencies within the county.

Section 29C.9(5) of the *Code* states "The Commission shall model its bylaws and conduct its business according to the guidelines provided in the State Division's administrative rules." In accordance with the Iowa Administrative Code (605 IAC 7.5(2)), the Commission "shall determine the personnel policies of the agency to include holidays, rate of pay, sick leave, vacation and health benefits. The local commission may adopt existing county or city policies in lieu of writing their own policies." The Linn County Emergency Management Commission has established a manual containing personnel policies and procedures. However, according to the EMA Director, the County's personnel policies and procedures are followed at times.

According to the Linn County EMA Employee Policy and Personnel Management Procedures manual (EMA procedures manual), "General personnel practices and policies will mirror those of the Linn County Administration as closely as possible. Specific policies will be addressed in these procedures." The manual further provides "All personnel management policies and procedures will be determined by the Emergency Management Commission and supervised by the Director of Emergency Management and in the case of the Director, the Chairperson of the Emergency Management Commission." The manual also specifies the Commission's policies regarding the accrual and use of vacation, sick leave and compensatory time.

Walter Wright was appointed Director of the EMA on February 6, 1995. According to the EMA procedures manual, the Director is responsible to the Commission for coordinating all emergency preparedness activities and operations and for executing the decisions of the Emergency Management Commission. The primary focus of the Director should be to coordinate all emergency management activities and to oversee the development of plans and procedures for community emergency preparedness. The manual also states "A full description is listed in the Job Description for this position." A copy of the job description is included in **Appendix 1**.

According to the resignation letter from Mr. Wright dated February 21, 2006, his last date of planned employment with the EMA would be "not later than 30 June 2006." He left the Commission's employment on April 21, 2006. At the time of his resignation, his authorized salary was \$66,872.00 per year.

In March 2006, the Linn County Auditor contacted the office of Auditor of State regarding concerns about the significant amount of payments for unused vacation requested by the Commission's Chairman on behalf of Mr. Wright.

As a result of concerns identified, the Linn County Auditor requested the Office of Auditor of State conduct an investigation of certain financial transactions of the Linn County EMA. We performed the procedures detailed in the Auditor of State's report for the period of July 1, 2003 through April 21, 2006.

Detailed Findings

These procedures identified \$48,150.83 of improper disbursements. Our findings are summarized in **Exhibit A**. A detailed explanation of each finding follows.

Payroll Procedures

According to EMA employees we spoke with, timesheets are not prepared and payroll is not approved by an independent party. On a bi-weekly basis, an EMA employee prepares and signs a payroll form that is sent to the County Auditor for preparation of payroll disbursements. Detailed, daily timesheets are not prepared and EMA employees are responsible for maintaining their own record of vacation, sick leave and compensatory time earned and used. Each employee provides a summary to the Director, who prepared a quarterly statement of balances for the Commission.

Mr. Wright also maintained a record of his own vacation, sick leave and compensatory time. We reviewed each of the monthly "Compensation/Sick/Vacation Time Sheets" prepared by Mr. Wright for the period July 1, 2003 through April 21, 2006. **Exhibits B, C and D** summarize the number of hours Mr. Wright recorded on the "time sheets" for himself as earned and used for vacation, sick leave and compensatory time, respectively. Each of these benefits is discussed in the following sections.

We examined records documenting the amount of leave earned and used by EMA staff members between July 1, 2003 and April 21, 2006. We determined there were no payments made to EMA employees for unused leave between July 1, 2003 and April 30, 2004. However, between May 1, 2004 and April 21, 2006, Mr. Wright received 13 payments for 960 total hours of leave. We also determined a limited number of payments were made to 2 other EMA employees between May 7, 2004 and June 17, 2005.

The 13 payments to Mr. Wright and the Commission's share of related payroll taxes total \$34,446.40. The payments are summarized in **Table 1**. The **Table** also identifies the type of leave claimed for the payments.

Table 1

Pay Date	Number of Hours	Type of Leave Used@	Gross Amount of Payroll	Employer Share of Payroll Taxes	Total
05/07/04*	120	Vacation	\$ 3,600.00	482.40	4,082.40
09/24/04*	80	Compensatory	2,480.00	332.32	2,812.32
03/25/05*	40	Compensatory	1,240.00	166.16	1,406.16
05/06/05*	40	Vacation	1,240.00	166.16	1,406.16
06/03/05*	40	Vacation	1,240.00	166.16	1,406.16
07/15/05*	80	Vacation	2,572.00	344.65	2,916.65
10/07/05^	80	Vacation	2,572.00	344.65	2,916.65
10/21/05^	80	Compensatory	2,572.00	344.65	2,916.65
12/30/05^	80	Sick Leave	2,572.00	344.65	2,916.65
02/10/06^	80	Sick Leave	2,572.00	344.65	2,916.65
02/24/06^	80	##	2,572.00	344.65	2,916.65
03/10/06^	80	Compensatory	2,572.00	344.65	2,916.65
03/24/06^	80	Vacation	2,572.00	344.65	2,916.65
Total	960		\$ 30,376.00	4,070.40	34,446.40

@ - Based on monthly "time sheets" prepared by the Director for vacation, compensatory time and sick leave.

* - Payment made based on notation on bi-weekly payroll form.

^ - Payment authorized by letter signed by Commission Chair.

- Unable to trace payment to a deduction made from Mr. Wright's vacation, compensatory or sick leave balances.

The supporting document instructing the County Auditor to make the payment made on September 24, 2004 stated the 80 hours authorized for disbursement was for overtime. The supporting documentation for each of the remaining payments states the payment was for unused vacation. However, as shown in **Table 1**, the balance of Mr. Wright’s compensatory time and sick leave were reduced in some instances rather than his vacation balance. We asked Mr. Wright why the supporting documentation for the payments indicated they were for unused vacation time when, at times, the balances for other leave had been reduced. Mr. Wright confirmed he had been paid for unused vacation, sick leave and compensatory time. He also stated the presentation of the leave was “probably more a semantics thing.”

The payments made to Mr. Wright prior to September 2005 were supported by bi-weekly payroll forms prepared by another EMA employee. The Chair of the Commission authorized the 7 payouts to Mr. Wright after September 2005. Each authorization was documented by a letter addressed to the Linn County Auditor. According to Mr. Wright, he prepared the letters and the Chair signed them. We also spoke with other members of the Commission regarding the letters authorizing the payments. According to the Commission members we spoke with, the Commission was not aware of the payments to Mr. Wright for unused leave and the Commission had not approved the payments. We reviewed the minutes of Commission meetings occurring around the period of the payments and were unable to locate Commission discussion or approval of the payments.

We confirmed with the Chair that he signed the letters for the payments. When we inquired what type of leave was being paid out to Mr. Wright, the Chair indicated the payments were for “vacation, compensatory time and sick leave; Whatever they get paid out down there.” Copies of the letters are included in **Appendix 2**. Each letter explains “Because of operational requirements he [Mr. Wright] was not able to take accrued vacation hours.”

Vacation Leave

According to the EMA procedures manual, each employee is “entitled to a paid vacation each year based on continuous service and longevity. Employees are encouraged to use vacation earned within the same year it was accrued, but are allowed to carry a balance of up to two (2) years accrued vacation time based on the scale listed below. Upon termination of employment, unused vacation time shall be compensated.

- a. Total accrual of ten (10) work days after one (1) year of continuous service.
- b. Total accrual of fifteen (15) work days after six (6) continuous years of service.
- c. Total accrual of twenty (20) work days after eleven (11) continuous years of service.
- d. Total accrual of twenty-five (25) work days after seventeen (17) continuous years of service.”

This policy varies from Linn County’s leave policy, which combines paid sick leave, vacation and personal days. Linn County’s policy is comprised of Short Term Leave and Long Term Illness/Injury Leave. An excerpt from the County’s policy is included in **Appendix 3**. The accrual rates for leave are summarized in **Table 2**.

Table 2

Number of Months of Service	Hours Accrued per Month	Hours Accrued per Year	Days Accrued per Year
1 through 72	15.00	180.00	22.50
73 through 132	18.33	220.00	27.50
133 through 204	21.67	260.00	32.50
205 and thereafter	25.00	300.00	37.50

Accrued – It is common practice to accrue annual vacation and sick leave time by pay period for employees by dividing the annual amount of leave by the number of pay periods in the year. This accrual methodology is used by Linn County for non-EMA employees. However, according to Mr. Wright, he instructed EMA staff to accrue 1 day of vacation per month and at the end of their anniversary year to add 5 additional days to meet their annual accrual amount if they have been employed by the EMA more than 6 years. This method allows the employee to accrue 2 personal days provided for in the “holidays” section of the EMA procedures manual in addition to vacation days. For example, Mr. Wright stated he accrued an additional 5 days of vacation during his anniversary month of February.

We reviewed the “Compensatory/Sick/Vacation Time Sheets” prepared by Mr. Wright each month for reporting to the Commission. The information prepared by Mr. Wright for his vacation summarized the amount of vacation he accrued and used in terms of days. However, he summarized the amount of sick leave and compensatory time accrued/earned and used in terms of hours. As illustrated in **Exhibit B**, we have summarized the information prepared by Mr. Wright in hours to be consistent with the other types of leave he tracked. Also as illustrated by the **Exhibit**, Mr. Wright typically earned 8 hours (1 day) of vacation each month. However, Mr. Wright recorded several days of earned vacation in July of 2003 and July of 2004 in addition to several days earned in February of 2005 and February of 2006. Notations made by Mr. Wright indicate these additional days were accrued because it was the start of a new year. According to our discussion with Mr. Wright, the additional days should only be accrued during the employee’s anniversary month.

In addition, Mr. Wright recorded an extra day of vacation in July 2005. The “time sheet” he prepared for July included the notation “Additional Vacation Day for working 4 July Holiday.” He also added a day in February 2005 for working on a holiday. The EMA procedures manual does not provide for the accrual of additional vacation time for working on a holiday. In addition, the Commission minutes we reviewed do not document approval of Mr. Wright accruing an additional day of vacation in lieu of taking the holiday.

Mr. Wright’s “time sheet” for August 2005 includes the notation “Exchange 80 Comp for 10 for vacation days.” The EMA procedures manual does not provide for the conversion of compensatory time to vacation. In addition, the Commission minutes we reviewed do not document approval of Mr. Wright converting compensatory time to vacation. When we asked Mr. Wright why he converted the compensatory time to vacation, he stated he didn’t know why. The conversion occurred after the April 19, 2005 Commission meeting, the minutes of which state the Director “has been told he cannot be paid comp time hours.” The conversion also occurred prior to the October 7, 2005 payment to Mr. Wright for 80 hours of unused vacation time.

As illustrated by **Exhibit B**, Mr. Wright’s “time sheets” also included 2 unexplained increases to the amount of vacation he had recorded. The increases total 6 days (48 hours). The “time sheet” prepared by Mr. Wright for November 2004 shows an ending balance of 16 vacation days. However, the beginning balance shown on the “time sheet” he prepared for December is recorded as 21 days. After accruing an additional day during December, the ending balance on the “time sheet” was recorded as 22 days. However, the beginning balance on Mr. Wright’s January 2005 “time sheet” was recorded as 23 days. When we asked Mr. Wright about the increases, he responded they were “math errors”.

We compared the amounts Mr. Wright accrued each month to the amounts provided on an annual basis by the EMA procedures manual. Our results are summarized in **Table 3**. As illustrated by the **Table**, the amount of vacation recorded by Mr. Wright exceeded the total amount of vacation provided for by the EMA procedures manual by 220.6 hours.

Table 3

Time Period	Number of Vacation Hours		
	Allowed*	Accrued (Exh. B)	Difference
07/01/03 – 06/30/04	136.0	136.0	-
07/01/04 – 06/30/05	136.0	232.0	96.0
07/01/05 – 04/21/06**	123.4 [^]	248.0	124.6
Total	395.4	616.0	220.6

* - Amount of vacation and 2 personal days provided for in the EMA procedures manual.

** - Calculated for the end of the month.

[^] - Mr. Wright earned 15 days of vacation per year (1.25 days per month) through January. During his anniversary month of February 2006, he became eligible for 20 days of vacation per year (1.67 days per month). From July 1, 2005 through April 21, 2006, Mr. Wright was eligible for 110.8 hours of vacation $[(1.25*7)+(1.67*3)]*8$ as well as 13.33 hours of personal time $[16/12*10]$.

Used as Leave – As illustrated by **Exhibit B**, Mr. Wright recorded use of only 12 vacation days between July 1, 2003 and April 21, 2006. While we believe this is an unusually low amount of vacation to take during a period exceeding 33 months, it is reasonable when the amount of compensatory time Mr. Wright recorded as used is considered. It is also possible Mr. Wright used more vacation days than he recorded. However, because we were not able to determine what amount (if any) of vacation was used but not recorded, we cannot determine if any amounts should be included in **Exhibit A**.

Paid Out - Mr. Wright received payments for unused vacation. As stated previously, the EMA procedures manual provides for compensation of unused vacation upon termination of employment. The manual also limits the amount of vacation that may be carried at 2 years of the employee's annual vacation accrual. Although the manual does not include a provision for payment of unused vacation to an employee continuing employment with the EMA, Mr. Wright received 6 payments for unused vacation prior to his resignation. As illustrated in **Exhibit B**, Mr. Wright's vacation balance was reduced by a total of 440 hours for the payouts. In addition, it appears the reduction of Mr. Wright's vacation balance in April 2004 and the payment made in May 2004 occurred because Mr. Wright's accrued vacation balance at that time exceeded the 2 year maximum allowed by the Commission's policy.

Because the payments made to Mr. Wright were not provided for by the Commission's policies or approved by the Commission, they are improper. The payments are summarized in **Table 4**. As illustrated by the **Table**, 1 of the payments for unused vacation does not correspond to a reduction of Mr. Wright's vacation balance. It appears the payment was simply an additional payment to Mr. Wright. The total cost of \$18,561.32 has been included in **Exhibit A**.

Table 4

Pay Date	Number of Hours	Gross Amount of Payroll	Employer Share of Payroll Taxes	Total
05/07/04	120	\$ 3,600.00	482.40	4,082.40
05/06/05	40	1,240.00	166.16	1,406.16
06/03/05	40	1,240.00	166.16	1,406.16
07/15/05	80	2,572.00	344.65	2,916.65
10/07/05	80	2,572.00	344.65	2,916.65
02/24/06	80	## 2,572.00	344.65	2,916.65
03/24/06	80	2,572.00	344.65	2,916.65
Total	520	\$ 16,368.00	2,193.32	18,561.32

- Mr. Wright's vacation balance was not reduced for this payment.

In addition, Mr. Wright approved payments for unused vacation for 2 other employees who have not terminated their employment with the EMA. **Table 5** summarizes the improper payments. The total cost of \$7,927.78 has been included in **Exhibit A**.

Table 5

Pay Date	Employee	Number of Hours Paid	Gross Amount of Payroll	Employer Share of Payroll Taxes	Total
*05/07/04	Robyn Reese, Plans Officer	80	\$ 1,531.00	205.15	1,736.15
*05/07/04	Tom Ulrich, Operations Officer	120	2,796.00	374.66	3,170.66
*05/20/05	Robyn Reese, Plans Officer	80	1,704.00	228.33	1,932.33
06/17/05	Tom Ulrich, Operations Officer	40	960.00	128.64	1,088.64
	Total	320	\$ 6,991.00	936.78	7,927.78

* - Prior to the payment, the employee's vacation balance exceeded the 2 year maximum established by the Commission. The payment reduced the balances to an amount less than the maximum allowed.

Sick Leave

The EMA procedures manual states "Sick leave will be accrued at the rate of 8 hours or 1 day per month of continuous employment. There will be no limit on the amount of sick leave accrued." In addition, the manual states "Sick leave will only be paid for regular work periods missed due to illness or injury. Sick leave will be used for actual injury or illness, regular medical appointments, or to assist an immediate family member's illness or injury with requires the employee's presence. If an illness or injury period exceeds the accrued limit of sick leave, the employee may request the use of accrued vacation time, compensatory time accrued, or request an unpaid leave of absence."

In March 2004, the manual was amended to include the provision for payment of unused sick leave upon termination. Specifically, the manual now provides: "Upon resignation, retirement, or termination of employment, the employee will be compensated for unused sick leave. The formula for pay out is any sick leave over 300 hours will be paid at the rate of 50% of the regular salary rate, but not to exceed the equivalent of:

- 1 month pay (160 Hours) for employees with less than 10 years of service
- 2 months pay (320 Hours) for employees with over 10 but less than 20 years of service
- 3 months pay (480 Hours) for employees with over 20 but less than 30 years of service
- 4 months pay (640 Hours) for employees with over 30 years of service."

As illustrated by **Appendix 2**, Linn County's current combined leave policy does not allow for payment of unused Long Term Illness/Injury Leave at any time during employment or at termination of employment.

Accrued - Based on the available "time sheets" prepared by EMA employees, the employees accrued one day of sick leave per month in accordance with guidance found in the EMA procedures manual.

We compared the amounts Mr. Wright accrued each month to the amounts provided on an annual basis by the EMA procedures manual. Each month Mr. Wright accrued 8 hours of sick leave. In addition, as illustrated by **Exhibit C**, the amount of sick leave reported by Mr. Wright was increased by more than the typical monthly accrual of 8 hours without explanation on 5 occasions. The increases added 63 hours to Mr. Wright's sick leave balance. In addition, in 1 instance the balance was decreased by 1 hour without explanation. When we discussed these variances with Mr. Wright, he stated they were "math errors."

Used as Leave – As illustrated by **Exhibit C**, Mr. Wright used 74 hours of sick leave between July 1, 2003 and April 21, 2006. Because detailed daily time sheets were not prepared by EMA employees, we are unable to determine if the amount recorded by Mr. Wright as sick leave used is complete and accurate.

Paid Out - The EMA procedures manual does not provide for payment of sick leave prior to departing from employment. However, on December 30, 2005 and February 10, 2006, Mr. Wright was paid for unused sick leave. As illustrated in **Exhibit C**, a total of 160 hours of sick leave were reported as reductions of Mr. Wright’s sick leave balance in January and February 2006. When we discussed the payments with Mr. Wright and the provisions allowed for payment of unused sick leave, he was unable to explain why the payments had been made. **Table 6** summarizes the payments made to Mr. Wright.

Table 6

Pay Date	Number of Hours	Gross Amount of Payroll	Employer Share of Payroll Taxes	Total
12/30/05^	80	\$ 2,572.00	344.65	2,916.65
02/10/06^	80	2,572.00	344.65	2,916.65
Total	160	\$ 5,144.00	689.30	5,833.30

Because the payments for unused sick leave were not provided for by the Commission’s policies or approved by the Commission, they are improper. As a result, we have included the total cost of \$5,833.30 in **Exhibit A**.

Compensatory Time

The EMA procedures manual also provides for compensatory time. Specifically, it states “Compensatory time will be authorized for full-time staff for work performed over 40 regular hours per week. Compensatory time for full-time management personnel will be 1 hour for each hour over 40 hours per week. Compensatory time for full-time non-management personnel will be 1½ hours for each hour over 40 hours, and 2 hours for each hour over 60 hours per week. Compensatory time earned will be granted by the Director of Emergency Management based on the office working conditions. Compensatory time should be used as early as possible, as conditions warrant. The Director of Emergency Management will provide an accounting of all compensatory time, vacation, and sick leave to the Commission during a formal meeting on a quarterly basis. Compensatory time may be accrued, but may not exceed 240 hours. Upon termination of employment, the employee may request reimbursement for unused hours by the Commission. Payment for this overtime/compensatory time will be a line item on the annual budget. Payment for compensatory time may be offered to the employee if working conditions prohibit the timely use of this benefit. Compensatory pay shall be paid on an hour for hour basis.”

This policy varies from the policy found in the manual containing Policies and Procedures for Management, Attorneys and Confidential Personnel for Linn County. According to the County’s manual, “Compensatory time and overtime will only be accumulated and paid for employees not exempt as defined by the Fair Labor Standards Act (FLSA).” The FLSA defines exempt employees as those employed in a bona fide executive, administrative or professional capacity and earning a salary or fee as opposed to an hourly rate of pay.

The Linn County manual also states, in part, “Many times the duties of department heads and management or confidential employees require more work than the normal forty (40) hour work week. In recognition of this fact, the Board of Supervisors endorses the concept of flexible work time. Flexible work time allows management employees to leave early when the work load is light...The use of flexible time does not require documentation of hours of work accumulated over the normal forty (40) hour work week nor the use of paid leave attributed to a flexible schedule.

Flexible time may not be used in increments of eight (8) or more consecutive hours.” Mr. Wright would be considered a department head if he were covered by the County’s payroll policies.

The EMA policy regarding compensatory time is also not in compliance with requirements established by the FLSA. The FLSA requires employees be paid a rate at least 1½ times their regular rate of pay for all hours worked in excess of 40 in a workweek, unless the employee is exempt. Employees may be considered exempt from this overtime requirement if they perform management-level duties and they receive a salary rather than an hourly wage. According to a representative of the Attorney General’s Office we spoke with, while the Commission would not be required to make the Director an exempt employee, if the Commission chooses to treat the Director as a non-exempt employee, he must receive all the same benefits as other non-exempt employees. Because the Commission has established a policy that provides hour for hour compensatory time to management staff but 1½ hours of compensatory time for each hour of overtime to all other employees, EMA is not in compliance with requirements established by the FLSA.

We asked Mr. Wright his status regarding FLSA. He stated he was an exempt employee, but since “they [EMA] are like no other entity”, the Commission has allowed for the accrual and payment of compensatory time. The minutes from the Commission’s December 21, 2004 meeting document Mr. Wright was told he was in violation of the Fair Labor Standards Act. As an exempt employee, he had been compensated for time exceeding his “normal” work week.

Based on our discussion with an EMA Director in another large County, all EMA employees in that County are exempt and therefore not compensated for any additional duties or hours beyond those occurring during a “typical” work day. Based on our discussions with other EMA Directors, some are considered part-time or hourly employees, while others are full-time salaried positions. Because the part-time and hourly Directors are considered non-exempt employees for purposes of FLSA, they are compensated for all hours worked. The full-time salaried Directors we spoke with stated they have not been paid for “excess” time worked.

Earned - We reviewed the amounts Mr. Wright recorded each month as earned compensatory time. As illustrated by **Exhibit D**, the amount of compensatory time recorded by Mr. Wright varied each month. Each of the amounts earned were described by a brief explanation. We have listed some of the explanations below.

- Storm watch
- EMA Commission meetings
- Personnel committee meetings
- Attending committee meetings and supporting certain community events
- Attending meetings at the Red Cross, Homeland Security and other related organizations
- Instructing at Boy Scout Merit Badge classes
- Traveling to and from training events and conferences
- Meetings with City Councils within the County

Based on the minutes from the Commission’s December 21, 2004 meeting, Mr. Wright’s statement he was an exempt employee and our review of the job description for the Director of Emergency Management, it does not appear Mr. Wright should have been allowed to earn compensatory time for these functions. Each of these functions is included in Mr. Wright’s job description and would have been considered when establishing his annual salary.

As illustrated by **Exhibit D**, the balance of compensatory time reported by Mr. Wright was increased or decreased without explanation on 13 occasions. The 3 increases added 90 hours to Mr. Wright’s compensatory time balance and the 10 decreases reduced Mr. Wright’s compensatory time balance by 56 hours. When we discussed these variances with Mr. Wright, he stated they were “math errors.”

As illustrated by **Exhibit D** and **Table 7**, Mr. Wright’s beginning balance of compensatory time in July 2003 was 65 hours and his ending balance in April 2006 was 80 hours. Therefore, Mr. Wright used almost all of the compensatory time he recorded as earned during that time period. **Table 7** summarizes the compensatory time recorded as earned and used by Mr. Wright during fiscal years 2004, 2005 and 2006 as of April 21, 2006.

Table 7

Fiscal Year	Beginning Balance	Earned	Used				Unexplained Inc/(Dec)	Ending Balance
			As Leave	As Reimbursement	Converted to Vacation Time	Paid Out		
2004	65	265	(46)	(65)	-	-	(16)	203
2005	203	233	(84)	(86)	-	(120)	(26)	120
2006*	120	253	(43)	(26)	(80)	(220)	76	80
Total	65	751	(173)	(177)	(80)	(340)	34	80
% of Earned			23%	23%	11%	45%		

* - As of April 21, 2006

Used as Leave – As illustrated by **Exhibit D** and **Table 7**, Mr. Wright used 173 hours of compensatory time as paid leave between July 1, 2003 and April 21, 2006. This is approximately 4 weeks of leave.

Used as Reimbursement – As we reviewed each of the monthly “time sheets” prepared by Mr. Wright, we determined Mr. Wright reported he used a significant portion of the compensatory time he recorded as earned as reimbursement of certain personal expenses incurred by the EMA. When we discussed this use of compensatory time with Mr. Wright, he indicated it was his way of compensating the EMA for personal use of equipment and other expenses. When asked if this practice was approved by the Commission or if there is a policy that provides for this practice, Mr. Wright responded the Commission “probably approved it some time ago”, but there was not a policy. We asked for minutes of the meeting at which the approval was granted, but were not provided a copy. We also asked 2 Commission Members if they were aware of this practice and they stated they were not. The “reimbursements” are summarized in **Table 8** and additional explanations are provided below the **Table**.

Table 8

Description	Number of Instances	Number of Compensatory Hours Used	“Value” of Reimbursement*
Personal use of cell phone	31	44.0	\$ 1,357.50
Personal use of car	16	60.0	1,833.90
Extra night in Chicago	1	5.0	150.00
Conference costs	3	36.0	1,110.00
COOP COOG Class	1	1.5	45.00
Story County Exercise	1	1.5	45.00
Tribute to Women	1	19.0	589.00
Phoenix expenses	1	10.0	321.50
Total	55	177.0	\$ 5,451.90

* - Calculated using Mr. Wright’s gross hourly wage.

On August 5, 2004, \$100.00 was charged to the EMA’s credit card by Waypoint Services for Women. On September 29, 2004, an additional \$1,040.00 was charged to the credit card by the same vendor. According to Mr. Wright, the \$100.00 was an application fee to nominate an EMA employee and the wife of an employee for a Tribute Award. The \$1,040.00 charge was for two tables at the Tribute to Women event. Each of the women nominated received plaques. Mr. Wright stated he collected \$65.00 reimbursement from individuals attending the event and the balance of \$589.00 was paid with “proceeds” from his compensatory time balance.

Mr. Wright was not able to provide us with any detailed information for the reimbursements he identified for personal use of the EMA cell phone and vehicle. In addition, all pertinent documents related to the other expenses “reimbursed” to the EMA with Mr. Wright’s compensatory time were not readily available. As a result, we are unable to determine the accuracy and completeness of the “reimbursements” made from Mr. Wright’s compensatory time.

The Commission has not established a provision allowing employees to reimburse the EMA by decreasing their compensatory time and this is not an appropriate use of compensatory time. In addition, there are taxable wage considerations. When it is appropriate to pay an employee for compensatory time, the payment is considered taxable income. By simply reducing an individual’s compensatory time balance for a reimbursement, the individual receives an improper tax-free benefit.

Because the EMA apparently incurred the personal expenses identified by Mr. Wright and included in **Table 8**, and because the expenses have not been repaid to the EMA in an appropriate manner, the \$5,451.90 has been included in **Exhibit A**.

Paid Out - Because Mr. Wright was paid a salary to perform all appropriate administrative services for the EMA and all associated activities and responsibilities, additional costs should not be incurred. As a result, Mr. Wright should not have been paid for any time he worked that exceeded his typical work day. The amounts paid to Mr. Wright have been included in **Exhibit A**. As illustrated by **Table 9**, the EMA has incurred costs totaling \$10,051.78 for payments of unused compensatory time made to Mr. Wright.

Table 9

Pay Date	Number of Hours	Gross Amount of Payroll	Employer Share of Payroll Taxes	Total
09/24/04	80	\$ 2,480.00	332.32	2,812.32
03/25/05	40	1,240.00	166.16	1,406.16
10/21/05	80	2,572.00	344.65	2,916.65
03/10/06	80	2,572.00	344.65	2,916.65
Total	280	\$ 8,864.00	1,187.78	10,051.78

The supporting documentation for the payments show Mr. Wright was paid for 280 hours of compensatory time. However, as illustrated by **Exhibit D**, Mr. Wright’s “time sheets” show he was paid for 340 hours of compensatory time. The additional 60 hours were paid to Mr. Wright for his work to support the Duane Arnold Energy Center (DAEC) and is included in **Table 10**. The 60 hours were decreased from the compensatory balance because Mr. Wright recorded his time worked for DAEC as compensatory time.

The minutes of the Commission’s April 19, 2005 meeting document the Director “has been told he cannot be paid comp time hours.” However, Mr. Wright received 2 payments after this date that correspond to decreases in the amount of compensatory time he recorded on his “time sheets.” As stated previously, each of the payments listed in **Table 9** were described as payments for unused vacation on the supporting documentation, except the payment made on September 24, 2004.

Other Payments to EMA Employees and a Commission Member

We also identified payments made to EMA employees for work done to support DAEC, the Public Health Ready Program and the Medical Reserve Corps (MRC). Payments were also made to a Commission member for work associated with DAEC and MRC, as well as work performed for the EMA during its relocation to a new facility. We reviewed the individual payments to the EMA employees and the Commission member and have summarized our findings in the following paragraphs.

Payments to Mr. Wright and an EMA staff member - The payments we identified are summarized in **Table 10**.

Table 10

Date	Description	Number of Hours	Gross Amount Paid	Employer Share of Payroll Taxes	Total
06/04/04	MRC	50	\$ 1,500.00	201.00	1,701.00
08/10/04	MRC	75	2,325.00	311.55	2,636.55
10/26/04	Public Health Ready	80	2,480.00	332.32	2,812.32
10/26/04^	Public Health Ready	90	1,917.00	256.87	2,173.87
12/17/04	MRC	40	1,240.00	166.16	1,406.16
12/31/04	MRC	40	1,240.00	166.16	1,406.16
05/20/05	MRC	80	2,480.00	332.32	2,812.32
07/29/05*	MRC	##	2,600.00	348.40	2,948.40
12/02/05*	DAEC	##	2,600.00	348.40	2,948.40
Total			\$ 18,382.00	2,463.18	20,845.18

- Not specified on supporting document.

^ - Payment to EMA staff member. All other payments were made to Mr. Wright.

* - Supported by a letter signed by the Commission Chair. All other letters were signed by Mr. Wright.

The payments were supported only by a letter. While the letters identify the number of hours worked and the hourly rate, a detailed description of the work performed was not provided. It is our understanding the work was performed at the request of the Linn County Department of Public Health and funded by grant money provided to the EMA by the Department of Public Health.

In early December 2004, Mr. Wright met with a representative of the County Auditor's Office and an Assistant Linn County Attorney. The meeting was held to discuss payment to Mr. Wright for work completed for the MRC and Public Health Ready grants. During the meeting the Assistant County Attorney, believing Mr. Wright was considered exempt from FLSA, informed Mr. Wright the law prohibits him from tracking any compensatory time earned and subsequent additional compensation for the time.

Minutes from the Commission's April 19, 2005 meeting state "Walter Wright works on [the Medical Reserve Corps grant] outside of his normal working hours. We have had some issues with the Linn County Auditor's office the last few months. Walter has been told he cannot be paid comp time hours and he cannot turn in a request for reimbursement for hours worked without the Emergency Management Commission approving a salary adjustment." After a lengthy discussion, the Commission approved paying Mr. Wright \$2,480.00 and the related employer's share of payroll taxes from the grant funding for the hours he had incurred to date in support of the MRC grant. The Commission also approved a motion Mr. Wright be given the directive to advise the Commission in advance of any types of incidents where he may be performing work outside of his normal duties. The minutes state "If the work will impact the budgeted payroll or salary, the Commission will need to have prior knowledge of this."

Based on information provided to us, it appears the additional payments to EMA employees listed in **Table 10** were for responsibilities outside their normal job duties performed before or after their normal work day at EMA. As a result, we have not included the payments in **Exhibit A**. Before relationships of this nature are established in the future, the Commission should ensure expectations are established in the form of a contract between the EMA and the requesting party.

In addition, prior to approving any additional compensation, the Commission should determine if the grant, project or program is within the normal scope of operations of the EMA. If it is, any provisions allowed for administrative expenses or salaries associated with the grant, project or program should be made to the EMA rather than individual employees. When EMA employees are paid a salary to perform all appropriate administrative services for the Agency and all associated activities (including grants), any administrative costs available for recovery of costs should be paid to the Agency rather than an individual employee. The Director should not receive additional compensation for administering grants, projects or programs within the normal operations of the EMA. The Director's job description specifically states the Director "manages local, State, and federal grant programs that support the emergency management functions. Management includes developing grant proposals, certification and management of funds, and submission of required monthly, quarterly, and annual reports as directed."

Payments to the Operations Officer – The EMA Operations Officer received periodic payments for responding to hazardous materials incidents and attending related meetings. He was paid a stipend of \$30.00 per incident and \$15.00 per meeting. The same stipend was paid to all volunteers also responding to hazardous materials incidents and attending related meetings. The payments are made twice per year. The payments we identified to the Operations Officer were less than \$500.00 each and were comparable to other responders' payments for the same time period.

We discussed the payments with the Operations Officer. He stated it is his understanding these responsibilities are outside his normal job duties. We also reviewed his job description and determined it specifies he is responsible to coordinate emergency management programs related to the Linn County Multi-Hazard Emergency Operations Plan. However, the job description does not specify he is required to attend each incident involving hazardous materials.

Because his job description does not clearly indicate if he is responsible for attending incidents, we are unable to determine if the work was performed in addition to his normal job duties for which he would be eligible for additional compensation.

The Commission should determine if responding to incidents and attending meetings are part of the Operations Officer's normal job duties. If they are, the job description should be clarified to clearly state such and identify what additional compensation, if any, the Operations Officer is entitled to per incident.

Payments to a Commission Member – A Commission member received a number of payments from the EMA during the period of our review. The payments related to implementing a mobile hospital under the MRC, support for efforts related to DAEC and relocation of the EMA office to its new facility. Each of the payments we tested was supported by appropriate documentation. However, the Commission did not establish a contract with the individual for services provided. Due to the potential conflict of interest, the Commission should develop and approve written contracts or other forms of agreements with any related parties with whom the EMA transacts business. In addition, the Commission should consider if it is necessary to bid for the services to avoid the appearance of a conflict of interest.

Reimbursements to Mr. Wright

We reviewed reimbursements made to Mr. Wright during the period of our review to determine if they were properly supported and an appropriate use of EMA funds. We identified 5 claims submitted by Mr. Wright which included meal charges for 15 days in excess of the per diem established by the Commission. In addition, Mr. Wright was reimbursed \$40 for gratuities and \$30 for gas without supporting documentation. **Table 11** summarizes the overpayments we identified. The total overpayments of \$324.75 have been included in **Exhibit A**.

Table 11

Description Date	Location	Amount Reimbursed	Amount Allowed	Overpayment
Per diems:				
11/12/04	Dallas, TX	\$ 45.00	35.00	10.00
02/11/05	Kansas City, MO	49.00	35.00	14.00
04/11/05	Harrisburg, PA	37.25	35.00	2.25
04/12/05	Harrisburg	38.00	35.00	3.00
04/13/05	Harrisburg	40.50	35.00	5.50
11/12/05	Phoenix, AZ	59.00	35.00	24.00
11/13/05	Phoenix, AZ	59.00	35.00	24.00
11/14/05	Phoenix, AZ	59.00	35.00	24.00
11/15/05	Phoenix, AZ	59.00	35.00	24.00
11/16/05	Phoenix, AZ	59.00	35.00	24.00
11/17/05	Phoenix, AZ	59.00	35.00	24.00
11/18/05	Phoenix, AZ	59.00	35.00	24.00
11/19/05	Phoenix, AZ	59.00	35.00	24.00
02/15/06	Kansas City, MO	49.00	35.00	14.00
02/16/06	Kansas City, MO	49.00	35.00	14.00
Gratuities:				
May 2004	Phoenix, AZ			40.00
Gas:				
May 2004	Phoenix, AZ			30.00
	Total			<u>\$ 324.75</u>

Final Payment to Mr. Wright

In a letter addressed to the Chair of the Commission and dated April 21, 2006, Mr. Wright requested a payment of unused paid leave. Specifically, he requested payment for 38 hours of compensatory time, 320 hours of sick leave and 96 hours of vacation. The letter also included Mr. Wright's request for 40 hours of "regular pay" for the portion of the final pay period he was employed by the EMA. A copy of the letter submitted by Mr. Wright is included in **Appendix 4**. As illustrated by the copy in the **Appendix**, the letter and the attached "time sheet" are labeled "CORRECTED." It appears Mr. Wright reduced the balance of leave he had previously recorded for the "math errors" identified during our fieldwork.

On May 18, 2006, the Chair of the Commission submitted a written request to the Linn County Auditor to pay Mr. Wright for 40 hours of service during his last week of employment with EMA.

The letter also stated the Commission had tabled further action on Mr. Wright's request for payment of the unused leave time until our investigation was complete.

As stated previously, because Mr. Wright was paid a salary to perform all appropriate administrative services for the EMA and all associated activities and responsibilities, additional costs should not be incurred. As a result, Mr. Wright should not be paid for any unused compensatory time.

Using the amount of leave provided by the EMA procedures manual and the amount of leave Mr. Wright recorded as used, we have determined Mr. Wright would have been eligible for payment for 419.4 hours of unused vacation and 414 hours of unused sick leave if all previous use of his leave had been processed appropriately. **Table 12** summarizes our calculations of Mr. Wright's unused leave.

Description	Vacation	Sick Leave
Balance on 07/01/03*	120.0	516.0
Allowed accrual for the period 07/01/03 – 04/21/06, per EMA procedures manual Table 2	395.4	272.0 [^]
Less: Amount used as leave from 07/01/03 – 04/21/06* Exhibits B & C	(96.0)	(74.0)
Unused hours	419.4	714.0
Unused hours available for payment#	419.4	414.0

* - As reported by Mr. Wright on his monthly "time sheets."

[^] - 8 hours per month for 34 months.

- The EMA procedures manual allows payment for all unused vacation hours and unused sick leave hours exceeding 300.

However, because of the payments previously made to Mr. Wright, the EMA should not provide payment for the number of hours shown in **Table 12**. **Table 13** summarizes our calculations of the net amount due from Mr. Wright after considering the improper payments previously made to him.

Description	Vacation	Sick Leave	Total
Unused hours available for payment Table 10	419.4	414.0	
Hourly rate for the annual salary	\$ 32.15	16.075 #	
Value of unused leave	13,483.71	6,655.05	
Less: Unallowable payments previously made Tables 4 & 6	(16,368.00)	(5,144.00)	
Net excess payments to Mr. Wright	(2,884.29)	1,511.05	\$ (1,373.24)
Amount owed to the EMA by Mr. Wright for vacation and sick leave			\$ 1,373.24
Add: Employer's share of payroll taxes for net amount owed			184.01
Value of "reimbursements" made with compensatory time Table 8			5,451.90
Previous compensatory time payments Table 9			10,051.78
Improper reimbursements Table 13			324.75
Amount owed to the EMA by Mr. Wright			\$ 17,385.68

- The EMA procedures manual allows unused sick leave hours exceeding 300 to be paid at half the employee's salary (not to exceed specified limitations) upon termination.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the EMA to process financial transactions. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check of those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the EMA's internal controls.

(A) Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. Duties for the following areas were not properly segregated:

- (1) Receipts – one individual was responsible for collecting, depositing and recording.
- (2) Disbursements – individuals with custody of credit cards issued to the EMA also make purchases and authorize subsequent payments.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, EMA officials should review control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available personnel. Evidence of various reviews should be indicated by initials of the independent reviewer and the date of the review.

(B) Accounting Records and Processes – For the period of our review, the following conditions were identified:

- (1) The mail is not opened by someone other than the employee responsible for accounting records.
- (2) An initial listing of receipts was not prepared.
- (3) Restrictive endorsements were not placed on all incoming checks when the checks were received.
- (4) No one compared receipts to the cash journal.
- (5) A reconciliation was not performed for billings issued by the EMA.
- (6) The EMA Commission does not review or approve claims.
- (7) Payroll is not reviewed and approved by an independent party with oversight authority.
- (8) Detailed daily timesheets are not prepared. As a result, the amount of leave taken cannot be reviewed for reasonableness.

Recommendation – The Commission should establish formal accounting records to account for Commission financial transactions. In addition, the Commission should establish procedures to review and approve claims prior to their payment.

- (C) Fair Labor Standards Act – The EMA is not in compliance with requirements established by the Fair Labor Standards Act (FLSA). According to the former Director, he was an exempt employee. However, in accordance with the EMA procedures manual, he was allowed to accrue compensatory time and subsequently receive compensation for the additional time recorded. In addition, the time he accrued for compensatory time was at a rate less than the rate allowed for other EMA employees.

Recommendation – The Commission should implement procedures to ensure compliance with the requirements established by the FLSA. By adopting the procedures established by Linn County for compensatory time, the Commission would be in compliance with FLSA requirements.

In addition, the Commission should consult with legal counsel or representatives of the U.S. Department of Labor to determine what provisions, if any, are appropriate to resolve previous non-compliance.

- (D) Paid Leave – EMA employees track their own paid leave balances with limited oversight. In addition to the concerns previously identified for the use of paid leave, we identified one employee used sick leave and compensatory time before accruing /earning it. The time was earned and properly offset in the following month.

In addition, EMA employees accrue sick leave at an even rate throughout the fiscal year (1 day per month). However, EMA employees accrue vacation unevenly throughout the fiscal year.

Recommendation – The Commission should consider allowing the Linn County Auditor’s Office staff to record and monitor the accrual and use of paid leave as is done for other County employees. Allowing this function to be performed by the County Auditor’s Office would ensure paid leave is not used before it is earned or accrued. In addition, it would allow for an even accrual of vacation throughout the fiscal year.

To improve efficiency and ensure proper recordkeeping, the Commission may want to consider adopting all Linn County’s personnel policies.

- (E) Petty Cash – Reimbursements made to the petty cash account maintained in the EMA office were not supported by documentation. As a result, we were unable to determine what the petty cash account had been used for.

Recommendation – The Commission should establish appropriate procedures for the use and replenishment of the petty cash account. All disbursements from the account should be properly supported by appropriate documentation and all replenishments should be reviewed by a party independent of the use of the fund.

Exhibits

**Linn County
Emergency Management Agency**

Special Investigation of the Linn County
Emergency Management Agency

Summary of Findings
For the period July 1, 2003 through April 21, 2006

Description	Table	Amount
Payments to Mr. Wright for unused vacation	Table 4	\$ 18,561.32
Payments to other EMA employees for unused vacation	Table 5	7,927.78
Payments to Mr. Wright for unused sick leave	Table 6	5,833.30
Value of "reimbursements" made with Mr. Wright's compensatory time	Table 8	5,451.90
Payments to Mr. Wright for compensatory time	Table 9	10,051.78
Reimbursements to Mr. Wright	Table 11	<u>324.75</u>
Total		<u><u>\$ 48,150.83</u></u>

Exhibit B

Special Investigation of the Linn County
Emergency Management Agency

Former Director's Vacation Hours
For the period July 1, 2003 through April 21, 2006

Hours Recorded on Director's "Monthly Compensatory/Sick/Vacation Time Sheets"								
Beginning Balance	Accrued			Used			Ending Balance	
	Earned	Unexplained Inc/(Dec)	Total	As Leave	Paid Out	Total		
<u>07/01/03 - 06/30/04:</u>								
July	120.0	56.0 (a)	-	56.0	(40.0)	-	(40.0)	136.0
August	136.0	8.0	-	8.0	-	-	-	144.0
September	144.0	8.0	-	8.0	-	-	-	152.0
October	152.0	8.0	-	8.0	-	-	-	160.0
November	160.0	8.0	-	8.0	-	-	-	168.0
December	168.0	8.0	-	8.0	-	-	-	176.0
January	176.0	8.0	-	8.0	(16.0)	-	(16.0)	168.0
February	168.0	8.0	-	8.0	-	-	-	176.0
March	176.0	-	-	-	(16.0)	-	(16.0)	160.0
April	160.0	8.0	-	8.0	-	(120.0)	(120.0)	48.0
May	48.0	8.0	-	8.0	-	-	-	56.0
June	56.0	8.0	-	8.0	-	-	-	64.0
Total	120.0	136.0	-	136.0	(72.0)	(120.0)	(192.0)	64.0
<u>07/01/04 - 06/30/05:</u>								
July	64.0	48.0 (b)	-	48.0	-	-	-	112.0
August	112.0	8.0	-	8.0	(16.0)	-	(16.0)	104.0
September	104.0	8.0	-	8.0	-	-	-	112.0
October	112.0	8.0	-	8.0	-	-	-	120.0
November	120.0	8.0	-	8.0	-	-	-	128.0
December	168.0 ^	8.0	40.0	48.0	-	-	-	176.0
January	184.0 ^	8.0	8.0	16.0	-	-	-	192.0
February	192.0	56.0 (c)	-	56.0	-	-	-	248.0
March	248.0	8.0	-	8.0	-	-	-	256.0
April	256.0	8.0	-	8.0	-	(40.0)	(40.0)	224.0
May	224.0	8.0	-	8.0	-	(40.0)	(40.0)	192.0
June	192.0	8.0	-	8.0	-	-	-	200.0
Total	64.0	184.0	48.0	232.0	(16.0)	(80.0)	(96.0)	200.0

Special Investigation of the Linn County
Emergency Management Agency

Former Director's Vacation Hours
For the period July 1, 2003 through April 21, 2006

Hours Recorded on Director's "Monthly Compensatory/Sick/Vacation Time Sheets"									
	Beginning Balance	Accrued			Used			Ending Balance	
		Earned	Unexplained Inc/(Dec)	Total	As Leave	Paid Out	Total		
07/01/05 - 04/21/06:									
July	200.0	16.0	(d)	-	16.0	-	(80.0)	(80.0)	136.0
August	136.0	88.0	(e)	-	88.0	-	-	-	224.0
September	232.0	8.0	^	-	8.0	-	(80.0)	(80.0)	152.0
October	152.0	8.0		-	8.0	-	-	-	160.0
November	160.0	8.0		-	8.0	-	-	-	168.0
December	168.0	8.0		-	8.0	-	-	-	176.0
January	176.0	8.0		-	8.0	(8.0)	-	(8.0)	176.0
February	176.0	88.0	(f)	-	88.0	-	-	-	264.0
March	264.0	8.0		-	8.0	-	(80.0)	(80.0)	192.0
April	192.0	8.0		-	8.0	-	-	-	200.0
Total	200.0	248.0		-	248.0	(8.0)	(240.0)	(248.0)	200.0
Grand Total	120.0	568.0		48.0	616.0	(96.0)	(440.0)	(536.0)	200.0

^ - An unexplained variance appeared in the amount carried forward from previous month.

(a) - Accrual of 1 day for the month plus "6 Dy Vacation Adjustment for new FY", per Director's notations.

(b) - Accrual of 1 day for the month plus "Addition of 5 Vacation Days for start of FY", per Director's notations.

(c) - Accrual of 1 day for the month as well as "1 dy Vacation for working holiday" (2/21/05) and "Add 5 vacation days start of New Year", per Director's notations.

(d) - Accrual of 1 day for the month plus "Additional Vacation Day for working 4 July Holiday", per Director's notations.

(e) - Exchanged compensatory time for vacation time.

(f) - Accrual of 1 day for the month plus "Add 5 Days of Vacation for going over 11 years of service" and "Add 5 Days of vacation to start new employment year", per Director's notations.

Exhibit C

Special Investigation of the Linn County
Emergency Management Agency

Former Director's Sick Leave Hours
For the period July 1, 2003 through April 21, 2006

Hours Recorded on Director's "Monthly Compensatory/Sick/Vacation Time Sheets"						
Beginning Balance	Accrued	Used		Unexplained Inc/(Dec)	Ending Balance	
		As Leave	Paid Out			
<u>07/01/03 - 06/30/04:</u>						
July	516.0	8.0	(11.0)	-	-	513.0
August	513.0	8.0	(6.0)	-	-	515.0
September	515.0	8.0	(8.0)	-	-	515.0
October	515.0	8.0	(7.0)	-	-	516.0
November	516.0	8.0	(1.0)	-	1.0	524.0
December	524.0	8.0	(2.0)	-	-	530.0
January	530.0	8.0	(9.0)	-	-	529.0
February	529.0	8.0	(1.0)	-	-	536.0
March	536.0	8.0	(1.0)	-	-	543.0
April	543.0	8.0	(3.0)	-	-	548.0
May	548.0	8.0	(1.0)	-	-	555.0
June	555.0	8.0	-	-	-	563.0
Total	516.0	96.0	(50.0)	-	1.0	563.0
<u>07/01/04 - 06/30/05:</u>						
July	563.0	8.0	(1.0)	-	-	570.0
August	570.0	8.0	(2.0)	-	-	576.0
September	576.0	8.0	-	-	-	584.0
October	584.0	8.0	(3.0)	-	-	589.0
November	589.0	8.0	(1.0)	-	-	596.0
December	626.0 ^	8.0	(1.0)	-	31.0	634.0
January	634.0	8.0	(1.0)	-	-	641.0
February	641.0	8.0	-	-	-	649.0
March	649.0	8.0	-	-	-	657.0
April	657.0	8.0	(1.0)	-	1.0	665.0
May	665.0	8.0	-	-	-	673.0
June	673.0	8.0	(4.0)	-	-	677.0
Total	563.0	96.0	(14.0)	-	32.0	677.0

Special Investigation of the Linn County
Emergency Management Agency

Former Director's Sick Leave Hours
For the period July 1, 2003 through April 21, 2006

Hours Recorded on Director's "Monthly Compensatory/Sick/Vacation Time Sheets"						
Beginning Balance	Accrued	Used		Unexplained Inc/(Dec)	Ending Balance	
		As Leave	Paid Out			
07/01/05 - 04/21/06:						
July	677.0	8.0	-	-	-	685.0
August	685.0	8.0	-	-	-	693.0
September	700.0 ^	8.0	(1.0)	-	-	700.0
October	700.0	8.0	-	-	-	708.0
November	708.0	8.0	(2.0)	-	-	714.0
December	714.0	8.0	(4.0)	-	4.0	722.0
January	750.0 ^	8.0	-	(80.0)	28.0	678.0
February	678.0	8.0	-	(80.0)	(1.0)	605.0
March	605.0	8.0	(1.0)	-	-	612.0
April	615.0 ^	8.0	(2.0)	-	-	621.0
Total	677.0	80.0	(10.0)	(160.0)	31.0	618.0
Grand Total	516.0	272.0	(74.0)	(160.0)	64.0	618.0

^ - An unexplained variance appeared in the amount carried forward from previous month.

Exhibit D

Special Investigation of the Linn County
Emergency Management Agency

Former Director's Compensatory Time Hours
For the period July 1, 2003 through April 21, 2006

Hours Recorded on Director's "Monthly Compensatory/Sick/Vacation Time Sheets"

	Beginning Balance	Earned	Used				Unexplained Inc/(Dec)	Ending Balance
			As Leave	As Reimbursement	Converted to Vacation Time	Paid Out		
07/01/03 - 06/30/04:								
July	65.0	32.0	(5.0)	(1.0)	-	-	-	91.0
August	91.0	12.0	(11.0)	(1.0)	-	-	-	91.0
September	91.0	16.0	(3.0)	(2.0)	-	-	-	102.0
October	102.0	14.0	(3.0)	(2.0)	-	-	-	111.0
November	111.0	12.0	(1.0)	(1.0)	-	-	(11.0)	110.0
December	110.0	9.0	(6.0)	(6.0)	-	-	-	107.0
January	107.0	7.0	-	(4.0)	-	-	-	110.0
February	110.0	25.0	(4.0)	(12.0)	-	-	-	119.0
March	119.0	14.0	(2.0)	(13.0)	-	-	-	118.0
April	118.0	18.0	(3.0)	(6.0)	-	-	-	127.0
May	127.0	86.0	-	(8.0)	-	-	(4.0)	201.0
June	201.0	20.0	(8.0)	(9.0)	-	-	(1.0)	203.0
Total	65.0	265.0	(46.0)	(65.0)	-	-	(16.0)	203.0
07/01/04 - 06/30/05:								
July	203.0	10.0	(17.0)	(15.0)	-	-	-	181.0
August	181.0	27.0	(5.0)	(7.0)	-	-	(4.0)	192.0
September	192.0	28.0	(6.0)	(23.0)	-	(80.0)	1.0	112.0
October	112.0	34.0	(1.0)	(1.0)	-	-	(1.0)	143.0
November	143.0	4.0	-	-	-	-	-	147.0
December	127.0	12.0	(4.0)	(3.0)	-	-	(19.0)	133.0
January	133.0	14.0	(3.0)	(4.0)	-	-	-	140.0
February	140.0	15.0	(2.0)	(2.0)	-	-	-	151.0
March	151.0	13.0	-	(2.0)	-	(40.0)	(1.0)	121.0
April	121.0	20.0	(8.0)	(21.0)	-	-	-	112.0
May	112.0	20.0	(36.0)	(4.0)	-	-	(2.0)	90.0
June	90.0	36.0	(2.0)	(4.0)	-	-	-	120.0
Total	203.0	233.0	(84.0)	(86.0)	-	(120.0)	(26.0)	120.0

Special Investigation of the Linn County
Emergency Management Agency

Former Director's Compensatory Time Hours
For the period July 1, 2003 through April 21, 2006

Hours Recorded on Director's "Monthly Compensatory/Sick/Vacation Time Sheets"								
Beginning Balance	Earned	Used					Unexplained Inc/(Dec)	Ending Balance
		As Leave	As Reimbursement	Converted to Vacation Time	Paid Out			
07/01/05 - 04/21/06:								
July	120.0	21.0	-	(4.0)	-	-	-	137.0
August	137.0	10.0	(9.0)	(4.0)	(80.0)	-	-	54.0
September	152.0 ^	17.0	-	(1.0)	-	-	82.0	152.0
October	152.0	54.0	(6.0)	(1.0)	-	(80.0)	-	119.0
November	119.0	51.0	-	(11.0)	-	(60.0) #	(10.0)	89.0
December	89.0	25.0	-	(1.0)	-	-	-	113.0
January	120.0 ^	7.0	-	(1.0)	-	-	7.0	126.0
February	126.0	26.0	(16.0)	(1.0)	-	-	-	135.0
March	135.0	19.0	(8.0)	(1.0)	-	(80.0)	-	65.0
April	65.0	23.0	(4.0)	(1.0)	-	-	(3.0)	80.0
Total	120.0	253.0	(43.0)	(26.0)	(80.0)	(220.0)	76.0	80.0
Grand Total	65.0	751.0	(173.0)	(177.0)	(80.0)	(340.0)	34.0	80.0

^ - An unexplained variance appeared in the amount carried forward from previous month.

- Paid with funds received for DAEC.

Special Investigation of the Linn County
Emergency Management Agency

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Ernest H. Ruben, CPA, Senior Auditor II
Phil J. Cloos, Assistant Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Special Investigation of the Linn County
Emergency Management Agency

Job Description for Director of Emergency Management

Director of Emergency Management

Permanent Position/Full Time (40 Hr Week)
Salary Range, (Grade 28) (\$50,500-80,000)

GENERAL:

Full Time Position to direct all activities of an Emergency Management Agency supporting Linn County, Iowa. The Director reports to a 20 member executive board of directors designated as the Linn County Emergency Management Commission. The Commission is comprised of the Mayor of each municipality, the Sheriff, and a member of the County Board of Supervisors or their designated representative. The Director of Emergency Management is the Executive Agent for the Emergency Management Commission, executing the directives of the Commission. The Emergency Management Commission is authorized by Iowa State Code 29C. Linn County, Iowa has a population of approximately 200,000 and covers 720 square miles located in east central Iowa. The County has 18 incorporated municipalities, the largest being the City of Cedar Rapids. The population of Cedar Rapids, Marion, Hiawatha, and Robins metropolitan area is approximately 180,000.

DUTIES:

Supervises the Linn County Emergency Management Agency, consisting of five or more full and part-time employees conducting routine local emergency management business. Supervises the Linn County Emergency Operations Center which is staffed with between 50 and 100 part-time volunteers during emergency 24 hours-a-day conditions. Also coordinates the actions of over 400 volunteers serving in 25 volunteer response agencies during emergency situations.

Develops and maintains plans, policies, and procedures to meet numerous natural, technological, and civil hazards that could potentially affect the County. Primary planning focus includes a nuclear fueled, electric generating power plant, hazardous material transport and storage, thunderstorms, tornados, floods, winter storms and civil threats to public safety such as riots, and terrorist activities.

Coordinates support to law enforcement and general public safety issues with the Linn County Sheriff's Department, Cedar Rapids and Marion Police Departments.

Special Investigation of the Linn County
Emergency Management Agency

Job Description for Director of Emergency Management

Coordinates planning efforts concerning health and medical threats with Linn County Public Health, St Luke's Hospital and Mercy Medical Center to include hospital and community surge and Mass Casualty and Mass Fatalities incident response. Also coordination of the National Disaster Medical System (NDMS), especially on receipt of casualties and families from other locations.

Coordinates joint operations and support with the staff of Kirkwood Community College's Community Training and Response Center to include the National Mass Fatalities Center and the AG-Terrorism Center.

Coordinates with Linn County Community Services and the Duane Arnold Energy Center's Emergency Planning Department for Emergency Management support to Special Populations.

Coordinates emergency management activities with local support agencies, the Local Emergency Planning Committee (LEPC), local and state public safety agencies to include the E-911 Service Board, and the Duane Arnold Energy Center's Emergency Planning Department.

Coordinates public information concerning emergency management and community protective actions as part of general community preparedness to local businesses, industry, schools, civic groups and other interested agencies. Coordinates public information releases to various media agencies during actual emergencies.

Coordinates movement and delivery of municipal and county property, personnel, and other resources for mutual aid support during emergency situations. Maintains records of mutual aid personnel and equipment usage during emergency conditions. Coordinates and develops volunteer support from various agencies such as the American Red Cross, Salvation Army, Volunteer Fire Departments, Civil Air Patrol, Amateur Radio clubs and various Faith and Community Based Organizations.

Develops, maintains, operates and tests early warning systems including over 145 outdoor sirens and 350 indoor warning radio communications systems.

Special Investigation of the Linn County
Emergency Management Agency

Job Description for Director of Emergency Management

Prepares and submits monthly and quarterly reports and records required by local, state, and federal agencies.

Develops, schedules, and supervises emergency management related training activities to meet multi-hazard emergency operations plan requirements.

Develops, trains, and coordinates damage assessment activities for the local and county governments. Supervises and coordinates reports and records in state and nationally declared disasters. Responsible to facilitate emergency or disaster declarations at the municipal and county level to the state Emergency Management Division.

Activates and coordinate all activities of the County Emergency Operations Center to include administrative functions and internal and external communications. Insures operability of all primary and back up communications systems to include radio and telephone systems.

Provides technical guidance, advice, and assistance to assess protection status of local businesses and industry, schools, adult and childcare facilities and assist in the development of emergency plans and procedures.

Supervises office staff personnel, prepares and manages agency budgets, maintains and controls public equipment and funds. Develops office policies and provide direction for paid and volunteer staff. Presents personnel and budget matters to include hiring, performance reports, salaries, awards, and vacation or compensatory time reports.

Advises and counsels the County Executive Decision Group on emergency management policies, procedures and requirements to meet the needs of the community before, during, and after a disaster or major emergency. The Executive Decision Group includes the Chief Elected Officials of the County Board of Supervisors, the Mayors of the affected municipalities, and the Sheriff. The size of the Executive Decision Group will vary depending on the severity of the emergency or disaster situation and the number of municipalities affected by the disaster situation.

Special Investigation of the Linn County
Emergency Management Agency

Job Description for Director of Emergency Management

Ability to travel to attend profession development training and professional seminars or programs as offered each year within the State or outside the State as necessary and be able to be away over night for several days as required.

Ability to attend public meetings, public hearings, training sessions, or other committee meetings as necessary at night or weekend as scheduled to support emergency management activities.

Knowledge of general budgeting, bookkeeping, and accounting procedures to include computer related database and spread sheet programs.

Knowledge of general office management practices and general knowledge of office equipment to include personal computers and office related computer software.

Knowledge of general personnel management and specific personnel management and employee relations procedures, rules and regulations required by the Emergency Management Commission, Iowa Department of Labor, and US Department of Labor and the Linn County Employee Relations Department.

Special Investigation of the Linn County
Emergency Management Agency

Job Description for Director of Emergency Management

Maintains liaison with the 13 adjacent county Emergency Management Directors in the HLSEM Region/District 6 and the Iowa Homeland Security and Emergency Management Division personnel for mutual aid assistance and multiple county emergency situations. Maintains liaison with the Iowa Department of Agriculture and Land Stewardship for issues concerning planning and response to Foreign Animal Diseases, the Department of Natural Resources for disposal of animal carcasses. Iowa Department of Defense for issues concerning the request for and utilization of the Iowa National Guard resources.

Participates on local, county, and state Boards and Commissions pertaining to emergency management functions as directed. These include the Local Emergency Planning Committee, E-911 Board, Linn-Metro Hazardous Material Task Force, Linn County Firefighter's Association, Linn County Planning and Zoning Commission's Technical Review Committee, and Red Cross Emergency Services Board.

Manages local, state, and federal grant programs that support the emergency management functions. Management includes developing grant proposals, certification and management of funds, and submission of required monthly, quarterly, and annual reports as directed.

On call 24 Hours a Day by telephone, radio, or paging device to provide or coordinate Emergency Management operations. Ability to work nonstandard office hours during practice exercises and simulated or actual emergencies as required including after duty hours recall.

Performs other related duties as assigned by the Emergency Management Commission.

Special Investigation of the Linn County
Emergency Management Agency

Letters Authorizing Payments to the Former Director



15 March 2006

Gordon Thompson
Linn County Auditor' Office

SUBJECT: Authorization of Pay for Unused Vacation Hours

This letter is to authorize WALTER WRIGHT, Director of Emergency Management to cash in eighty (80) hours of unused vacation time. Funds for this reimbursement will come from the Emergency Management budget.

Because of operational requirements he was not able to take accrued vacation hours.

If you have any questions, please contact me.

Thank you for your support.

Respectfully,

BRIAN L. COURTNEY
Chair
Linn County Emergency Management Commission

Special Investigation of the Linn County
Emergency Management Agency

Letters Authorizing Payments to the Former Director



6 March 2006

Gordon Thompson
Linn County Auditor' Office

SUBJECT: Authorization of Pay for Unused Vacation Hours

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Because of operational requirements he was not able to take accrued vacation hours.

If you have any questions, please contact me.

Thank you for your support.

Respectfully,

A handwritten signature in black ink that reads 'Brian L. Courtney'.

BRIAN L. COURTNEY
Chair
Linn County Emergency Management Commission

Special Investigation of the Linn County
Emergency Management Agency

Letters Authorizing Payments to the Former Director



21 February 2006

Gordon Thompson
Linn County Auditor' Office

SUBJECT: Authorization of Pay for Unused Vacation Hours

This letter is to authorize WALTER WRIGHT, Director of Emergency Management to cash in eighty (80) hours of unused vacation time. Funds for this reimbursement will come from the Emergency Management budget.

Because of operational requirements he was not able to take accrued vacation hours.

If you have any questions, please contact me.

Thank you for your support.

Respectfully,


BRIAN L. COURTNEY

Chair
Linn County Emergency Management Commission

7313

2,572.00

Special Investigation of the Linn County
Emergency Management Agency

Letters Authorizing Payments to the Former Director



17 January 2006

Gordon Thompson
Linn County Auditor' Office

SUBJECT: Authorization of Pay for Unused Vacation Hours

This letter is to authorize WALTER WRIGHT, Director of Emergency Management to cash in eighty (80) hours of unused vacation time. Funds for this reimbursement will come from the Emergency Management budget.

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If you have any questions, please contact me.

Thank you for your support.

Respectfully,

A handwritten signature in cursive script that reads 'Brian L. Courtney'.

BRIAN L. COURTNEY
Chair
Linn County Emergency Management Commission

Special Investigation of the Linn County
Emergency Management Agency

Letters Authorizing Payments to the Former Director



20 December 2005

Gordon Thompson
Linn County Auditor' Office

SUBJECT: Authorization of Pay for Unused Vacation Hours

This letter is to authorize WALTER WRIGHT, Director of Emergency Management to cash in eighty (80) hours of unused vacation time. Funds for this reimbursement will come from the Emergency Management budget.

Because of operational requirements he was not able to take accrued vacation hours.

If you have any questions, please contact me.

Thank you for your support.

Respectfully,

BRIAN L. COURTNEY
Chair
Linn County Emergency Management Commission

7313 Done
WH

Special Investigation of the Linn County
Emergency Management Agency

Letters Authorizing Payments to the Former Director



18 October 2005

Gordon Thompson
Linn County Auditor' Office

SUBJECT: Authorization of Pay for Unused Vacation Hours

This letter is to authorize WALTER WRIGHT, Director of Emergency Management to cash in eighty (80) hours of unused vacation time. Funds for this reimbursement will come from the Emergency Management budget.

Because of operational requirements he was not able to take accrued vacation hours.

If you have any questions, please contact me.

Thank you for your support.

Respectfully,

BRIAN L. COURTNEY
Chair
Linn County Emergency Management Commission

ing the Communities of:

1911, Bertram, Cedar Rapids, Center Point, Central City, Coggun, Ely, Fairfax, Hiawatha, Lisbon, Marion, Mt. Vernon, Palo, Prairieburg, Robbins, Springville, Walker, Welford

Special Investigation of the Linn County
Emergency Management Agency

Letters Authorizing Payments to the Former Director



20 September 2005

Gordon Thompson
Linn County Auditor' Office

SUBJECT: Authorization of Pay for Unused Vacation Hours

This letter is to authorize WALTER WRIGHT, Director of Emergency Management to cash in eighty (80) hours of unused vacation time. Funds for this reimbursement will come from the Emergency Management budget.

Because of operational requirements he was not able to take accrued vacation hours.

If you have any questions, please contact me.

Thank you for your support.

Respectfully,

A handwritten signature in cursive script that reads 'Brian L. Courtney'.

BRIAN L. COURTNEY
Chair
Linn County Emergency Management Commission

Serving the Communities of:

Alburnett, Bertram, Cedar Rapids, Center Point, Central City, Coggon, Ely, Fairfax, Hiawatha, Lisbon, Marion, Mt. Vernon, Palo, Prairieburg, Robins, Springville, Walker, Walford

Special Investigation of the Linn County
Emergency Management Agency

Excerpt from Linn County's Leave Policy

Paid Leave Policy

Policy

The Paid Leave Policy combines the policies of paid sick leave, vacation and personal days. The Paid Leave Policy is comprised of (1) Short Term Leave and (2) Long Term Illness/Injury Leave. The employee's vacation and personal leave accumulation at the time of implementation of the Policy will begin the Short Term Leave balance and the employee's prorated sick leave accumulation will begin the Long Term Illness and Injury Leave balance. This policy does not supercede any federal laws including the Family and Medical Leave Act (FMLA). See FMLA Policy in Linn County Handbook.

Scope

This policy applies to full-time and part-time management, attorneys and confidential employees as defined by Chapter 20 of the Code of Iowa.

Exclusions

This policy does not include the paid leave attributable to the eleven paid holidays (New Years, Presidents Day, Memorial Day, Independence Day, Labor Day, Veterans Day, Thanksgiving, the day after Thanksgiving, Christmas Eve, Christmas Day and New Years Eve Day), worker's compensation, jury duty, bereavement leave or military leave.

Definitions

1. Anniversary Date: Employee's last date of hire as a regular employee with the County.
2. Short Term Leave: Paid leave accrued pursuant to Section 1 a – d of the Specific Policy Provisions and available for use by employees subject only to the operational requirements of the employer.
3. Long Term Illness/Injury Leave: Paid leave for employee illness or injury or another person's illness or injury (pursuant to Section 5a) accrued pursuant to Section 2 of the Specific Policy Provisions. Also available for additional consecutive hours after an initial twenty-four (24) consecutive hours of Short Term Leave or unpaid leave. The twenty-four (24) hours will be prorated for part-time employees.
4. Chronic Illness or Injury: Debilitating long-term or re-occurring illness or injury that requires continuing treatment by an insurance approved health care provider. An insurance approved health care provider must verify, in writing, the employee's or another persons (pending approval by the department head to use leave for another person) debilitating chronic illness or injury (pursuant to Section 5b). Subject to such verification, the employee's supervisor may request a second opinion from an insurance approved health care provider selected by the County before approving or denying the request.

Special Investigation of the Linn County
Emergency Management Agency

Excerpt from Linn County's Leave Policy

5. Immediate Family: Employee's spouse, mother, father, son, daughter, brother, sister and a grandparent, grandchild, stepchild, stepparent or legal ward living in the employee's household.

Specific Policy Provisions

1. Employees will accumulate Short Term Leave on the employee's monthly anniversary date with the County based on the following schedule. Short Term Leave for part-time employees is prorated based on the number of regularly scheduled hours of work.
 - a) Completion of one (1) month through seventy-two (72) months of service – 15 hours/month or 180 hours annually.
 - b) Completion of seventy-three (73) months through one hundred thirty-two (132) months of service – 18.33 hours/month or 220 hours annually.
 - c) Completion of one hundred thirty-three (133) months of service through two hundred four (204) months of service – 21.67 hours/month or 260 hours annually.
 - d) Completion of two hundred five (205) months of service, and thereafter -- 25 hours/month or 300 hours annually.
2. Employees with less than 65 months of service will accumulate up to four (4) hours Long-Term Leave upon completion of a calendar month of employment until they complete 65 months of service.
3.
 - a) When the Short Term Leave balance exceeds twelve (12) times the employee's monthly accrual rate on the employee's annual anniversary date of employment he or she may exercise their option according to 3b below. Employees who accumulate paid leave in excess of twenty-four (24) times the employee's monthly accrual rate on the employee's anniversary date of employment are required to exercise their option according to 3b below.
 - b) Accumulated Short Term Leave which would bring the Short Term Leave balance above the maximum set out in paragraph 3a above, will transfer into the Long Term Illness/Injury Leave balance until such time as that leave balance reaches an accumulation of 520 hours.
 - c) When an employee has at least 520 hours in the Long Term Illness/Injury Leave balance and accumulated Short Term Leave balance in excess of twenty-four (24) times the employee's monthly accrual rate on the employee's anniversary date of employment; 25% of the excess leave will be added to the Long Term Illness/Injury Leave balance and 50% of the excess leave will be paid at the employee's rate of pay.

Special Investigation of the Linn County
Emergency Management Agency

Excerpt from Linn County's Leave Policy

d) Employees who terminate employment with Linn County are paid all accumulated paid leave in the Short Term Leave balance not to exceed twenty-four (24) times the employee's monthly accrual rate at 100% of the employee's rate of pay. The Short Term Leave balance in excess of twenty-four (24) times the monthly accrual rate is paid at 50% of the employee's rate of pay. Employees are not paid cash for the balance in the Long Term Illness/Injury Leave at anytime during employment or at termination of employment.

4. All leave is subject to the operational requirements of the Employer. Paid leave will be deducted from either the Short Term Leave balance or the Long Term Illness/Injury Leave balance pursuant to the provisions of this policy.

5. a) An employee needing to take leave for personal medical reasons in excess of an initial twenty four (24) consecutive hours may use accumulated leave from the Long Term Illness/Injury Leave balance for additional consecutive hours of leave. The employee must provide the Employer with a statement from the employee's insurance approved health care provider certifying the employee's disability, illness or injury and the expected duration thereof before the accumulated leave from the Long Term Illness/Injury Leave balance will be approved.

Employees needing more leave for medical reasons for their immediate family, upon approval of the department head and in excess of the initial twenty-four (24) consecutive hours, may use an aggregate of eighty (80) hours each fiscal year. The eighty (80) hours is prorated for part-time employees.

b) Employees with a chronic illness or injury, as defined herein, are not required to use twenty-four (24) consecutive hours of paid leave before accessing the Long Term Illness/Injury Leave balance for each incident related to the chronic illness or injury.

Employees caring for their immediate family, upon approval of the department head, with a chronic illness or injury, as defined herein, may use an aggregate of one hundred and twenty (120) hours per fiscal year from their Long Term Illness/Injury Leave balance. The one hundred and twenty (120) hours includes the eighty (80) hours set forth in 5a. The one hundred and twenty hours (120) is prorated for part-time employees.

c) Paid leave for insurance approved health care provider appointments will be deducted from the Short-Term Leave balance. Paid leave for employees with a chronic illness or injury, as defined herein, for an insurance approved health care provider appointment, related to the illness, will be deducted from the Long-Term Leave balance. Paid leave for employees needing to take leave for their immediate family, upon approval of the department head, with a chronic illness or injury, as defined herein, for insurance approved health care provider appointments, related to illness, will be deducted from the Long-Term Leave balance and included in the allowable 120 hours.

Special Investigation of the Linn County
Emergency Management Agency

Request Submitted by the Former Director for Final Payment for Leave

21 April 2006

CORRECTED

Brian Courtney, Chair
Linn County Emergency Management Commission

SUBJECT: Payout of Accrued Compensatory Time, Vacation Time and Sick Leave

Brian,

My last full working day at the Linn County Emergency Management Agency will be Friday 21 April 2006. Based on my attached work sheet n accrued compensatory time, Vacation Time and sick leave I am requesting the following payout from the Emergency Management Commission.

- 40 hours for 1/2 of the 17-28 April pay period.
- 38 Hours of accrued Compensatory Time
- 320 Hours (2 Months) sick leave pay out IAW Personnel policy for over 10 years of service (629-300 = 329)
- 96 Hours of Vacation (12 days X 8 Hours)
- 494 Total hours or 6 pay periods

I request that I remain on the payroll of the Linn County Emergency Management Agency at my current hourly wage of \$32.15 for the following pay periods

- | | |
|---------|---------|
| 5 May | 19 May |
| 2 June | 16 June |
| 30 June | 14 July |

If allowed by the Linn County Auditors Office, I would accept reducing the number of pay periods by doubling up 80 hours of regular pay plus 80 hours of vacation or compensatory pay especially if that would allow completing all salary issues by the end of June 2006. This would allow the Emergency Management Agency to start the new fiscal year with only the assigned staff.

If you have any questions, please contact me.

Thank you for your support.

Respectfully,



WALTER E. WRIGHT
Director of Emergency Management

Special Investigation of the Linn County
Emergency Management Agency

Request Submitted by the Former Director for Final Payment for Leave

WRIGHT, WALTER E. CORRECTED NUMBERS
Compensatory/Sick/Vacation Time Sheet

April 2006

Carry Forward; Compensatory 65 Hr 20
Carry Forward; Sick 615 Hr 622
Carry Forward; Vacation 24 DY 11

DATE	HOURS	DUTY	USED	BALANCE
2 Apr	3	STORMWATCH		68 Hr 23
4 Apr		Personal Business	4	64 Hr 19
6 Apr		Dr Appointment	1 SK	614 SK 621
10 Apr	2	Media Interview		66 Hr 21
12 Apr		Dr Appointment	1 SK	613 SK 620
13 Apr	5	STORMWATCH		71 Hr 26
13/14 Apr	6	Storm Support to Johnson Co EMA		77 Hr 32
16 Apr	1	STORMWATCH		78 Hr 33
18 Apr	3	EMA Commission		81 Hr 36
19 Apr	3	Media Interview on Family Preparedness		39
>>				
		Deduct for March Cell Phone calls	1 Hr	80 Hr 38
		Carry Forward; Compensatory	80 Hr	38
		Carry Forward; Sick	621 (SK)	629
		Carry Forward; Vacation	25 Days	12