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NEWS RELEASE

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FOR RELEASE August 15, 2019

Auditor of State Rob Sand today released a report on a special investigation of the Butler County Sheriff's Office for the period December 1, 2014 through October 31, 2018. The special investigation was performed as a result of concerns regarding certain payroll transactions.

Sand reported the special investigation identified \$57,182.66 of improper disbursements. Sand reported the improper disbursements identified includes \$47,105.54 of gross pay to 26 employees of the Sheriff's Office because certain overtime, holiday, and regular hours were improperly reported for the employees. The improper disbursements identified also include the County's share of the related FICA payments and IPERS contributions for the overpayments.

Sand also reported the \$47,105.54 of improper gross pay identified was for the period December 1, 2014 through October 31, 2018 for 10 of the employees initially selected for testing. However, timesheets for the period December 1, 2014 through June 30, 2015 were not available from the Sheriff's Office for 18 additional employees selected for testing. Sand reported it was not possible to determine the propriety of the payments to the 18 employees for this period; however, based on the excess payments identified, it is likely additional improper payments would have been identified if the timesheets had been provided. Sand also reported the period prior to December 1, 2014 was not tested because timesheets were not readily available for any employees for this period.

Sand also reported the special investigation identified contributions submitted to IPERS for wages earned by reserve peace officers. In accordance with section 80D.14 of the *Code of Iowa*, reserve officers are not entitled to IPERS benefits. In addition, it was determined IPERS contributions were not made for an employee of the Sheriff's Office. The overpayments and underpayments to IPERS net to a total of \$1,941.39.

The report includes recommendations to strengthen the Office's internal controls over payroll to ensure all transactions are properly supported and follow established policy.

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

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**REPORT ON SPECIAL INVESTIGATION
OF THE
BUTLER COUNTY SHERIFF'S OFFICE

FOR THE PERIOD
DECEMBER 1, 2014 THROUGH OCTOBER 31, 2018**

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Auditor of State's Report

To the Board of Supervisors and
Sheriff Jason Johnson:

As a result of concerns regarding certain payroll transactions for the Butler County Sheriff's Office (Sheriff's Office), we conducted a special investigation of the Sheriff's Office. We have applied certain tests and procedures to selected payroll transactions of the Sheriff's Office for the period December 1, 2014 through October 31, 2018 or the period specified. Based on our review of relevant information and discussions with Sheriff's Office personnel and County Auditor's Office personnel, we performed the following procedures:

- (1) Evaluated internal controls over payroll to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed Sheriff Jason Johnson and various Sheriff's Office personnel to obtain an understanding of how timesheets and payroll duties were handled.
- (3) Interviewed personnel from the County's Public Health and Engineer Departments to determine procedures related to overtime for hourly non-exempt employees.
- (4) Examined payroll disbursements and reimbursements to certain Sheriff's Office employees to determine the propriety of the payments.
- (5) For selected employees, traced information from the payroll register to timesheets to determine if the number of hours worked agreed. We also examined adjustments, if any, to the timesheets to determine if they were reasonable and properly supported by appropriate documentation.
- (6) Compared timesheets of selected employees to employee schedules to determine if hours recorded on timesheets matched the schedule and to determine if any variances were reasonable.
- (7) Reviewed the County employee handbook, the Sheriff's Office addendum to the handbook, and guidance from the U.S. Department of Labor for Fair Labor Standards Act. We also examined available payroll records to determine if vacation, sick leave, compensatory time, double time, and overtime recorded for the selected employees complied with policies established by the County and Sheriff's Office. Timesheets were provided for the period December 1, 2014 through October 31, 2018 for certain employees. However, for other employees, timesheets were not provided for the period December 1, 2014 through June 30, 2015.
- (8) Determined if the appropriate amount of payroll taxes and IPERS contributions were submitted for Sheriff's Office employees.
- (9) Determined if the employees selected for testing received any overpayments or underpayments for payroll.

These procedures identified \$57,182.66 of improper disbursements. Timesheets were not provided for certain employees for the period December 1, 2014 through June 30, 2015 and timesheets were not readily available for any employees prior to December 1, 2014. As a result, we were unable to determine the propriety of the payments to the employees for these periods. If

timesheets had been available for all employees, it is likely additional improper payments would have been identified. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **B** 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 financial statements of the Butler County Sheriff's Office, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance extended to us by the officials of the Butler County Sheriff's Office and Butler County Auditor's Office during the course of our investigation.

A handwritten signature in black ink, appearing to read 'Rob Sand', with a stylized, cursive script.

Rob Sand
Auditor of State

July 10, 2019

Report on Special Investigation of the Butler County Sheriff's Office

Investigative Summary

Background Information

The Butler County Sheriff's Office (Sheriff's Office) is located in Allison, Iowa. The Sheriff is elected every 4 years and oversees all operations of the Sheriff's Office. Sheriff Jason Johnson was initially appointed as the Sheriff on June 30, 2006 and was last re-elected effective January 1, 2017. Sheriff Johnson is responsible for overseeing the following primary areas.

- Patrol and Security – The Sheriff oversees handling all routine and emergency calls, regularly patrolling all areas of the County, providing contracted law enforcement for various cities in the County, and providing security at special events in the County.
- Jail – The Sheriff oversees the operations of the Butler County Jail.
- Records – The Sheriff is responsible for ensuring records are maintained for individuals who are booked into the jail, officers' investigative reports, and permits to acquire and carry handguns.
- Civil – The Sheriff is responsible for executing and serving writs and other legal process documents including Sheriff's Sales, subpoenas, and garnishments.
- Investigate – The Sheriff is responsible for overseeing Deputies who are responsible for handling more in-depth investigations that may require additional specialized training such as burglary, robbery, sexual assault, fraud, murder, and arson.
- Reserves – In accordance with section 80D.1A(5) of the Code of Iowa, the Sheriff is responsible for overseeing "a volunteer, nonregular, sworn member of a law enforcement agency who serves with or without compensation" who assist the full time Deputies and the Sheriff in many different ways, including patrol, traffic control, security, or any other area that is deemed necessary.

The Sheriff's Office has 29 employees including the Sheriff. There are 10 deputies; 4 reserve peace officers; 2 individuals who work as dispatchers, jailers, and reserve officers; 10 people who are jailers and dispatchers; a clerical employee; and a court security employee.

According to the Sheriff and various Sheriff's Office employees, deputies and salaried staff can work a shift of either 6 days on and 3 days off or 5 days on and 2 days off. These individuals are considered salaried employees by the County and are not covered under a union contract agreement. All full-time designated employees reviewed were Fair Labor Standards Act (FLSA) non-exempt and part-time staff were hourly FLSA non-exempt employees.

The Office of Auditor of State was contacted in 2018 regarding a concern an employee within the Sheriff's Office was improperly paid overtime and improperly received IPERS benefits. Documentation was also provided to the Office of Auditor of State which illustrated certain timesheets were changed to reflect overtime hours should be paid rather than regular hours.

As a result of the concerns identified, the Office of Auditor of State conducted an investigation of payroll records for Sheriff's Office employees. We performed the procedures detailed in the Auditor of State's Report for the period December 1, 2014 through October 31, 2018.

Detailed Findings

The procedures identified \$57,182.66 of improper disbursements during the period of December 1, 2014 ending October 31, 2018. The improper disbursements identified include \$47,105.54 of gross pay to 26 employees of the Sheriff's Office and related payroll costs consisting of the County's share

of FICA and IPERS contributions totaling \$3,595.29 and \$4,540.44, respectively. Timesheets were not provided for certain employees for the period December 1, 2014 through June 30, 2015 and timesheets were not readily available for any employees prior to December 1, 2014. As a result, we were unable to determine the propriety of the payments to the employees for these periods. If timesheets had been available for all employees, it is likely additional improper payments would have been identified.

The improper disbursements identified also include overpayments and underpayments to IPERS for certain Sheriff's Office employees which resulted from lack of compliance with IPERS requirements. The overpayments and underpayments total a net amount of \$1,941.39.

To address the concerns brought to the Office of Auditor of State and determine if any amounts were improperly paid to Sheriff's Office employees, it was necessary to obtain an understanding of how timesheets are prepared by employees of the Sheriff's Office and how payroll is processed each pay period. Through interviews with Sheriff Johnson, various Sheriff's Office personnel, and staff from the County Auditor's Office, we determined the process followed for various payroll duties, including how time worked is recorded by employees, how information is submitted to the County Auditor's Office for processing, the source of the number of hours recorded in the payroll system used by the County, how pay rates are determined, how gross pay to be reported to IPERS is determined, and how payroll disbursements are calculated.

Staff from the County Auditor's Office is responsible for processing payroll each month. In order to process payroll, each County Department must submit timesheets or time summaries for employees within the Department to the County Auditor's Office. The timesheets include the number of hours worked and how the time is classified between regular hours, holidays, overtime, sick leave, vacation, or other paid leave such as bereavement. Some County employees are salaried and receive the same gross pay each month regardless of the number of hours worked. However, timesheet information for these employees must still be reported to the County Auditor's Office for tracking the use of paid leave time. The remaining County employees receive an hourly wage. However, these employees receive additional pay if they work on a holiday or meet the requirements of overtime.

To determine if the payroll amounts distributed to Sheriff's Office employees was appropriate, it was necessary to determine the propriety of the number of worked hours reported. It was also necessary to determine the propriety of the type of hours reported (regular, holiday, overtime, or leave) because the type of hours affects the hourly rate used to calculate gross pay for non-salaried employees. Our findings are summarized in the following paragraphs.

Changes to Employee Timesheets

Section 4.2 of the Butler County Employee Handbook specifies "All non-elected employees must accurately record their hours worked for each pay period on a timesheet provided by their Department Head. Time sheets are due to the Department Head on the 22nd day of each month, unless notified of change."

The timesheet process at the Sheriff's Office consists of employees filling out their paper timesheets, signing the timesheets, and submitting them to the Sheriff. The Sheriff reviews and signs the timesheets. The timesheets are then sent to the County's Human Resource/Finance Deputy in the County Auditor's Office for processing.

During our review of timesheets, we identified timesheets which had been changed by the Sheriff. The changes identified included moving hours worked from regular pay to overtime pay and holiday pay after the employee submitted the timesheet. We determined the changes were made by the Sheriff by his initials or signature on the timesheet and matching the initials or signature to the changes. Based on our review of the timesheets and discussions with Sheriff's Office employees, the employees did not approve the changes before the information was submitted to the County Auditor's Office to be used while processing payroll. Examples of timesheets changed by the Sheriff are included in **Appendix 1**.

As previously stated, the type of time reported for an employee (regular, holiday, or overtime) affects the hourly rate used to calculate the employee's gross pay for the month. As a result, when the Sheriff changed the type of time recorded on employees' timesheets, he affected the amount of gross pay issued to the employee for that month and the County's share of FICA and IPERS contributions which are based on gross pay.

Section 4.3 of the County Employee Handbook addresses overtime. Specifically, it states:

"All non- exempt employees who are scheduled to work in excess of 40 hours in a work period are eligible for overtime pay or compensatory time. For hours worked over 40 per week, overtime pay and compensatory time will be computed at the rate of one and one-half the regular straight time rate. The Department Head must approve all overtime in advance. The determination between overtime pay and compensatory time will be made by the Department Head.

Paid leaves, vacation time, holidays, compensatory time, and other paid, but not worked time, are not counted as working time for purposes of computing overtime.

Employees may accrue up to 80 hours of compensatory time. Once limit is met, hours over the limit will be paid as overtime. Upon separation from service, accrued compensatory time is paid out. The compensatory time needs to be used by June 30."

In addition to the County Employee Handbook, the Sheriff's Office has established a Handbook Addendum. A copy of a portion of the addendum is included in **Appendix 2**. In the "Compensation" section of the addendum, the following is specified (in part):

Holiday Pay – "Deputies, Dispatchers, and jailers full-time or part-time will be paid double time for any holiday they are scheduled to work. The Sheriff reserves the right to give a day off for the Holiday in lieu of double time, depending on the employee's duties."

Over-time – Over-time will be paid at the rate of one and a half times the hourly rate. Over-time will be paid according to Fair Labor Standards Act. ... Overtime will not be paid for time spent attending seminars, classes, training, or professional association meetings."

As illustrated by the **Appendix**, the overtime portion on the addendum states overtime will be paid at the rate of one and a half times the hourly rate and it will be paid according to the Fair Labor Standards Act. The Fair Labor Standards Act states that non-exempt hourly employees will be paid overtime for hours worked over 40 hours in 1 work week or 7 day period. However, the U.S. Department of Labor Wage and Hour Division "Fact Sheet #8 Law Enforcement and Fire Protection Employees Under the Fair Labor Standards Act (FLSA)" specifies overtime pay is required for law enforcement employees whose work periods are 28 days when the number of hours worked exceeds 171. As previously stated, the Sheriff's Office's pay periods run from the 22nd of the month to the 21st of the following month. As a result, the number of days in work period varies from 28 to 31. The guidance does not identify a threshold for overtime hours in instances where the work period exceeds 28 days.

According to the Sheriff, while not in writing, his practice has always been to pay individuals overtime if they work over 8 hours in a single work day rather than following the guidance specified by the FLSA. The Sheriff also stated he granted overtime to both non-exempt hourly employees and salaried employees.

Improperly Reported Hours and Related Costs

To determine if Sheriff's Office employees were improperly paid overtime and/or improperly received IPERS benefits, we initially selected 10 employees for payroll testing for the period December 1, 2014 through October 31, 2018. The 10 employees selected for testing included part-time employees, full-time employees, and/or employees who held "combined" positions, such as

dispatcher and jailer. However, we subsequently expanded our testing to all employees in the Sheriff's Office because we identified a number of excess payments to the 10 employees initially tested. While we obtained timesheets beginning at December 1, 2014 for the 10 employee initially tested, we were unable to obtain timesheets from the Sheriff for the period December 1, 2014 through June 30, 2015 for the 18 employees subsequently added to our testing. As a result, we were unable to determine the propriety of the payments to the 18 employees for the period December 1, 2014 through June 30, 2015. However, based on the results of our testing for 10 employees during this period, it is likely we would have identified additional improper payments if the timesheets had been provided for the 18 employees.

Using the available timesheets approved by the Sheriff; information obtained from FSLA and County policies; payroll registers from the County Auditor's Office; and discussions with the Sheriff, employees in the Sheriff's Office and other County employees; we determined if the number and type of worked hours reported to the County Auditor's Office to calculate payroll were appropriate.

Payroll amounts were determined to be appropriate when the number and type of hours used to calculate an employee's gross pay agreed with the employee's timesheet and complied with County policy and FSLA requirements. Payroll amounts were determined to be improper when the number and type of hours used to calculate an employee's gross pay did not agree with the employee's timesheet and/or did not comply with County policy and/or FSLA requirements regarding overtime. The situations for which improper payroll amounts were identified are explained in the following paragraphs.

During our review of the selected timesheets, we determined the number and type of hours used to calculate the gross pay for 2 of the 28 employees tested were appropriate. However, for the remaining 26 employees tested, we identified the following instances in which the employee received excess gross pay because the number and/or type of hours reported to the County Auditor's Office for them was not in compliance with County policy and/or FLSA requirements.

- Overtime was recorded and time and a half was paid for hours worked in excess of 8 in a single work day. As stated previously, the Sheriff's addendum to the County's Employee Handbook states the Sheriff's Office will follow FLSA rules; however, the Sheriff stated he gives overtime to all employees if they work over 8 hours in a single working day. This practice is not in compliance with the written addendum and FLSA rules.
- Holiday hours were recorded and double time was paid for hours when the employee was not scheduled to work. According to the addendum, "Deputies, Dispatchers, and jailers full-time or part-time will be paid double time for any holiday they are scheduled to work".
- 8 hours were recorded and 8 hours of additional salary was paid for a salaried employee who attended training in May 2017. The Sheriff's Handbook Addendum states "Overtime will not be paid for time spent attending seminars, classes, training, or professional association meetings."
- Overtime was recorded and time and a half was paid when part-time employees did not work in excess of 40 hours in a 7 day period.
- Overtime was not recorded and time and a half was not paid when a part-time employee worked in excess of 40 hours in a 7 day period. However, overtime was recorded and time and a half was paid to the same employee who did not work in excess of 40 hours in a 7 day period. As a result, we were able to offset some of the overpayments to the employee with the underpayments identified.
- For 2 employees, hours of holiday time were not recorded and double time was not paid for holidays the employees worked. However, in each case holiday time was recorded and double time was paid to the same employees when it should not have been. For 1 of the employees, the holiday is not included on the list of holidays approved by the County Board of Supervisors. Based on the remaining employee's timesheet, she did not work during the holidays for which she was paid.

Ten additional employees' timesheets included hours of holiday time for which employees were paid double time. However, the holidays were not included on the list of holidays approved by the County Board of Supervisors.

- Holiday hours were recorded for an employee who was scheduled and did work a holiday in July 2018. However, because the employee was salaried instead of hourly, the holiday premium should have been recorded in the payroll system as 1 extra day's pay in addition to the employee's monthly salary. Instead, the holiday premium was entered into the payroll system at time and a half rather than the correct hourly rate.

For full-time employees for whom overtime and/or holiday hours were improperly reported, we determined the hours improperly reported by comparing the total hours worked during the monthly pay period to the 171 hour threshold for overtime established by FLSA requirements. For the part-time employees for whom overtime and/or holiday hours were improperly reported, we determined the hours improperly reported by comparing the hours recorded on their timesheets to the County's threshold for overtime being hours in excess of 40 in a 7-day work period.

The improper hours identified as a result of our testing are summarized in **Table 1**. As illustrated by the **Table**, we determined hours were improperly reported for 25 employees. The related improper gross payroll issued to each employee and the County's share of the related payroll costs for FICA and IPERS contributions are summarized in **Exhibit A**. In addition, the individual dates for which hours were improperly reported to the County Auditor's Office for each employee are listed in **Exhibit B**.

Table 1

Employee	Number of Net Improper Hours Reported			
	Regular	Overtime	Holiday	Total
Brittany Froning	-	232.0	(16.0)	216.0
Kiley Winterberg	-	223.0	-	223.0
Reid Menken	-	113.0	9.0	122.0
Jeff Rauenbuehler	-	98.5	16.0	114.5
Carol Gomez	-	105.0	8.0	113.0
Bruce Tierney	-	102.5	-	102.5
Lane Bass	-	68.0	-	68.0
Curt Lubben	-	65.0	-	65.0
Jennifer Degroote	-	38.0	24.0	62.0
Mike Lammers	-	54.0	8.0	62.0
Jay Johnson	-	52.0	-	52.0
Brett Stirling	-	25.0	16.0	41.0
Debra Bills	-	29.0	8.0	37.0
Bev Truax	8.0	18.0	8.0	34.0
Steven Schmadeke	-	25.5	8.0	33.5
Colin Freesemann	-	23.0	8.0	31.0
Amy Fehlberg	-	29.0	-	29.0
Jason Rieken	-	24.5	-	24.5
Timothy Joebgén	-	21.0	-	21.0
Steve Martin	-	20.5	-	20.5
DeWayne Viet	-	15.8	-	15.8
Karson Keys	-	17.5	(3.5)	14.0
Debra Frye	-	8.0	-	8.0
Gary Bills	-	-	7.0	7.0
Chris Martin	-	(12.0)	-	(12.0)
Total	8.0	1,395.8	100.5	1,504.3

As illustrated by the **Table**, the number of overtime hours improperly reported for Ms. Froning and Mr. Winterberg were significantly higher than the hours improperly reported for the other employees tested. While we identified 216.0 and 223.0 of excess hours reported for Ms. Froning and Mr. Winterberg, respectively, the improper hours identified for the other employees tested ranged from 12.0 hours under-reported to 122.0 of excess hours.

Improper Overtime and Holiday Costs

Using the number of hours improperly reported to the County Auditor's Office for individual employees, we determined the related costs incurred by the County. Specifically, we determined each employee's hourly salary/wage rate for the pay period the hours were improperly reported and calculated the employee's excess gross pay. We also calculated the County's share of related payroll costs of FICA and IPERS contributions.

The net excess costs incurred by the County for the improper hours summarized in **Table 1** total \$55,241.27, as summarized in **Exhibit A**. The improper costs incurred for each instance identified are listed in **Exhibit B** for each employee.

IPERS Withholdings – During our testing, we learned Iowa Public Employees' Retirement System (IPERS) performed a Compliance Review dated July 25, 2018 for Butler County for 2017 and determined the County had not properly paid IPERS for 3 employees who were considered temporary employees when they were hired. Temporary employees are excluded from IPERS participation. However, once an employee had been paid at least \$1,000 in each of 2 consecutive quarters, mandatory coverage began with the wages paid in the third quarter and continues until the employment relationship is terminated.

Because the County had not previously contributed to IPERS for the 3 employees, the Sheriff chose to pay both the employees' and employer's share of contributions for the period reviewed. However, based on the information provided to us, some of the IPERS contributions were improperly made for gross wages some of the employees earned as reserve officers.

We reviewed the timesheets and payroll journals of Brett Stirling, Jeff Jacobson and Gary Bills and agreed with recalculated IPERS adjustment for Jeff Jacobson and Gary Bills. However, additional concerns were identified for amounts contributed to IPERS for Brett Stirling. Specifically, payroll information submitted to IPERS for the period October 2017 through June 2018 included gross pay for 346 hours he worked for the County as a reserve peace officer, including 5 hours of overtime and 16 hours of holiday double time pay. In accordance with section 80D.14 of the *Code of Iowa*, Reserve Officers are not entitled to IPERS benefits. We identified an additional 350 hours of Reserve shifts, including 8 hours of overtime and 8 hours of holiday double time pay for Brett Stirling during the period of July 2018 through October 2018.

Brittany Froning is employed as a dispatcher, jailer, and reserve peace officer for the County. During our review of her timesheets and payroll journal from June 2017 through October 2018, we determined she was paid for 586 hours of reserve shifts, including 26 hours of overtime and 8 hours of holiday double time pay. The gross pay reported to IPERS for this period included the amount Ms. Froning received for working the reserve shifts.

At our recommendation, the County began maintaining appropriated documentation in November 2018 which allowed the gross pay to these employees to be split between their duties of dispatcher, jailer, and reserve officers which also allowed the County to properly report wages to IPERS and properly withhold and pay IPERS contributions for the employees.

Additionally, during our review of timesheets and payroll journals, we determined IPERS contributions were not properly made for Karson Keys, who is employed as a jailer and dispatcher. Ms. Keys began employment with the County on October 22, 2014 and met the rules for IPERS membership following the quarter ending March 31, 2015. However, contributions to IPERS were not made on her behalf until October 2015. As a result, wages were not reported to IPERS and contributions were not made for April 2015 through September 2015. During this period, Ms. Keys

was paid for 571 hours, including 2 overtime hours and 24 hours of holiday double time pay. This resulted in \$536.67 in underpayment to IPERS from the employee and \$805.00 underpayment from the County for a total of \$1,341.67.

The contributions improperly made to IPERS for Mr. Stirling's and Ms. Froning's reserve officer wages are summarized in **Table 2**. The contributions which were not made to IPERS for Ms. Keys' wages are also included in the **Table**. The \$1,941.39 net total is included in **Exhibit A**.

Table 2			
Over/(Under) Payments to IPERS			
Employee	Employee's Contributions	County's Contributions	Total
Brett Stirling			
Oct. 2017 – June 2018	\$ 224.65	336.97	561.62
July 2018 – Oct. 2018	394.13	590.90	985.03
Subtotal	618.78	927.87	1,546.65
Brittany Froning			
June 2017 – Oct. 2018	694.60	1,041.81	1,736.41
Karson Keys			
April 2015 - Sept. 2015	(536.67)	(805.00)	(1,341.67)
Net Total	\$ 776.71	1,164.68	1,941.39

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by Butler County Sheriff to perform payroll. An important aspect of internal control is to establish procedures to provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on 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 County's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The Sheriff has control over approving timesheets, including the ability to change hours initially recorded to reflect overtime and holiday pay.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the duties within each function listed above should be segregated between the Sheriff and members of the County Auditor's Office staff. In addition, the County Auditor should review timesheets to determine compliance with FLSA and County policies.

- B. Payroll – During review of payroll, the following conditions were identified:

- The Sheriff changed the type of time reported on certain timesheets which resulted in overtime and holiday pay to employees which was not in accordance with County policy and FLSA requirements.
- Contributions were made to IPERS for reserve officers in violation of section 80D.14 of the *Code of Iowa*.

Recommendation – County officials should implement procedures which ensure:

- Any changes made to employee timesheets are appropriate and comply with County policy and FLSA requirements regarding the determination of overtime and holiday time reported.
- Contributions are made to IPERS for all employees required to participate and contributions are not made for any classifications of employees who are not eligible to participate in IPERS.

In addition, County officials should contact IPERS to determine resolution for the overpayments and underpayments identified for certain employees of the Sheriff's Office.

Exhibits

Report on Special Investigation of the
Butler County Sheriff's Office

Summary of Findings
For the period December 1, 2014 through October 31, 2018

Description	Page Numbers/ Table	Improper Payments				Number of Net Hours Improperly Reported
		Gross Pay	FICA	IPERS	Total	
Improperly paid:						
Kiley Winterberg	Pages 15-22	\$ 9,483.64	725.44	912.12	11,121.20	223.0
Reid Menken	Pages 22-28	4,773.08	365.14	455.86	5,594.08	122.0
Bruce Tierney	Pages 28-32	4,183.68	320.01	398.30	4,901.99	102.5
Jeff Rauenbuehler	Pages 31-36	3,750.22	286.91	372.36	4,409.49	114.5
Carol Gomez	Pages 35-40	3,612.16	276.36	356.92	4,245.44	113.0
Lane Bass	Pages 39-42	2,740.54	209.62	266.53	3,216.69	68.0
Curt Lubben	Pages 41-44	2,595.82	198.58	253.48	3,047.88	65.0
Mike Lammers	Pages 43-46	2,585.62	197.75	249.91	3,033.28	62.0
Jay Johnson	Pages 47-50	1,965.99	150.39	190.96	2,307.34	52.0
Jennifer Degroote	Pages 49-50	1,750.62	133.93	173.44	2,057.99	62.0
Brittany Froning	Pages 49-54	1,655.34	126.59	151.76	1,933.69	216.0
Steven Schmadeke	Pages 55-56	1,373.20	105.02	132.90	1,611.12	33.5
Colin Freesemann	Pages 57-58	1,186.30	90.78	118.52	1,395.60	31.0
Debra Bills	Pages 59-60	1,096.28	83.86	109.27	1,289.41	37.0
Bev Truax	Pages 59-60	918.25	70.24	90.72	1,079.21	34.0
Timothy Joebgen	Pages 59-64	917.05	70.15	88.18	1,075.38	21.0
Amy Fehlberg	Pages 63-64	702.42	53.72	70.37	826.51	29.0
Brett Stirling	Pages 65-66	514.50	39.36	52.09	605.95	41.0
DeWayne Viet	Pages 65-68	508.27	38.88	50.31	597.46	15.8
Debra Frye	Pages 67-68	255.62	19.55	25.15	300.32	8.0
Jason Rieken	Pages 67-68	177.25	13.55	-	190.80	24.5
Steve Martin	Pages 67-70	165.75	12.66	-	178.41	20.5
Karson Keys	Pages 69-70	132.94	10.17	11.29	154.40	14.0
Gary Bills	Pages 69-70	112.00	8.56	10.00	130.56	7.0
Jeff Jacobson^	Pages 71-72	105.00	-	-	105.00	-
Chris Martin	Pages 71-72	(156.00)	(11.93)	-	(167.93)	(12.0)
Subtotal		\$ 47,105.54	3,595.29	4,540.44	55,241.27	1,504.3
Net amount improperly paid to IPERS	Table 2				1,941.39	
Total					\$ 57,182.66	

^ - Improper payment was a result of a miscalculation rather than improperly reported hours.

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
Kiley Winterberg				
07/10/15	-	2.0	-	2.0
08/12/15	-	4.5	-	4.5
08/13/15	-	1.0	-	1.0
08/23/15	-	2.0	-	2.0
09/12/15	-	1.5	-	1.5
09/05/15	-	1.0	-	1.0
09/23/15	-	1.0	-	1.0
10/10/15	-	1.5	-	1.5
10/11/15	-	4.0	-	4.0
10/29/15	-	2.0	-	2.0
11/03/15	-	3.0	-	3.0
11/10/15	-	1.5	-	1.5
11/17/15	-	2.5	-	2.5
11/11/15	-	3.0	-	3.0
11/29/15	-	2.0	-	2.0
12/22 - 1/21	-	3.0	-	3.0
01/24/16	-	1.0	-	1.0
01/28/16	-	1.0	-	1.0
03/01/16	-	2.0	-	2.0
03/24/16	-	1.0	-	1.0
03/28/16	-	1.0	-	1.0
03/30/16	-	2.0	-	2.0
03/31/16	-	1.5	-	1.5
04/04/16	-	1.5	-	1.5
04/05/16	-	3.0	-	3.0
05/06/16	-	1.0	-	1.0
05/10/16	-	5.5	-	5.5
05/11/16	-	4.5	-	4.5

Excess / (Under) Payments				
	Gross Pay	FICA	IPERS	Total
\$	82.12	6.28	8.11	96.51
	184.77	14.13	18.26	217.16
	41.06	3.14	4.06	48.26
	82.12	6.28	8.11	96.51
	61.59	4.71	6.09	72.39
	41.06	3.14	4.06	48.26
	41.06	3.14	4.06	48.26
	61.59	4.71	6.09	72.39
	164.24	12.56	16.23	193.03
	82.12	6.28	8.11	96.51
	123.18	9.42	12.17	144.77
	61.59	4.71	6.09	72.39
	102.65	7.85	10.14	120.64
	41.07	3.14	4.06	48.27
	82.12	6.28	8.11	96.51
	123.18	9.42	12.17	144.77
	41.06	3.14	4.06	48.26
	41.06	3.14	4.06	48.26
	82.12	6.28	8.11	96.51
	41.06	3.14	4.06	48.26
	41.06	3.14	4.06	48.26
	82.12	6.28	8.11	96.51
	61.59	4.71	6.09	72.39
	61.59	4.71	6.09	72.39
	123.18	9.42	12.17	144.77
	41.06	3.14	4.06	48.26
	225.83	17.28	22.31	265.42
	184.77	14.13	18.26	217.16

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			
	Regular Hours	Overtime Hours	Holiday Hours	Total
05/17/16	-	1.5	-	1.5
05/22 - 06/21	-	(5.0)	-	(5.0)
06/23/16	-	1.0	-	1.0
06/25/16	-	2.0	-	2.0
07/11/16	-	2.0	-	2.0
07/14/16	-	2.0	-	2.0
07/18/16	-	2.0	-	2.0
08/18/16	-	2.5	-	2.5
09/11/16	-	3.0	-	3.0
09/15/16	-	2.0	-	2.0
09/18/16	-	1.0	-	1.0
10/06/16	-	1.0	-	1.0
10/08/16	-	5.5	-	5.5
10/18/16	-	11.0	-	11.0
10/22 - 11/21	-	(5.0)	-	(5.0)
01/05/17	-	1.0	-	1.0
01/10/17	-	5.0	-	5.0
01/15/17	-	1.5	-	1.5
01/30/17	-	3.0	-	3.0
02/15/17	-	1.0	-	1.0
02/19/17	-	3.0	-	3.0
03/01/17	-	2.0	-	2.0
03/02/17	-	6.5	-	6.5
03/16/17	-	1.5	-	1.5
03/22 - 04/21	-	(13.0)	-	(13.0)
5/9/217	-	2.0	-	2.0
05/10/17	-	1.0	-	1.0
05/11/17	-	1.0	-	1.0
05/30/17	-	1.5	-	1.5

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
61.59	4.71	6.09	72.39
(205.30)	(15.71)	(20.28)	(241.29)
41.88	3.20	4.03	49.11
83.76	6.41	8.07	98.24
83.76	6.41	8.07	98.24
83.76	6.41	8.07	98.24
83.76	6.41	8.07	98.24
104.70	8.01	10.08	122.79
125.64	9.61	12.10	147.35
83.76	6.41	8.07	98.24
41.88	3.20	4.03	49.11
41.88	3.20	4.03	49.11
230.34	17.62	22.18	270.14
460.68	35.24	44.36	540.28
(209.40)	(16.02)	(20.17)	(245.59)
41.88	3.20	4.03	49.11
209.40	16.02	20.17	245.59
62.82	4.81	6.05	73.68
125.64	9.61	12.10	147.35
41.88	3.20	4.03	49.11
125.64	9.61	12.10	147.35
83.76	6.41	8.07	98.24
272.22	20.82	26.21	319.25
62.82	4.81	6.05	73.68
(544.44)	(41.65)	(52.43)	(638.52)
83.76	6.41	8.07	98.24
41.88	3.20	4.03	49.11
41.88	3.20	4.03	49.11
62.82	4.81	6.05	73.68

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
06/04/17	-	1.0	-	1.0
06/16/17	-	3.5	-	3.5
06/17/17	-	2.0	-	2.0
06/25/17	-	2.0	-	2.0
06/27/17	-	1.5	-	1.5
07/01/17	-	2.0	-	2.0
07/13/17	-	2.5	-	2.5
07/14/17	-	2.5	-	2.5
07/26/17	-	2.0	-	2.0
08/31/17	-	2.0	-	2.0
10/03/17	-	3.0	-	3.0
10/06/17	-	8.0	-	8.0
10/11/17	-	2.0	-	2.0
10/15/17	-	3.0	-	3.0
10/22/17	-	3.5	-	3.5
10/26/17	-	2.0	-	2.0
10/27/17	-	1.5	-	1.5
12/20/17	-	2.0	-	2.0
12/23/17	-	2.0	-	2.0
01/08/18	-	1.0	-	1.0
02/04/18	-	2.0	-	2.0
03/07/18	-	4.0	-	4.0
03/17/18	-	3.0	-	3.0
03/18/18	-	1.0	-	1.0
03/22 - 04/21	-	11.0	-	11.0
04/25/18	-	1.0	-	1.0
04/29/18	-	1.0	-	1.0
05/03/18	-	2.0	-	2.0
05/09/18	-	2.0	-	2.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
41.88	3.20	4.03	49.11
146.58	11.21	14.12	171.91
83.76	6.41	8.07	98.24
87.80	6.72	8.24	102.76
65.85	5.04	6.18	77.07
87.80	6.72	8.24	102.76
109.75	8.40	10.29	128.44
109.75	8.40	10.29	128.44
87.80	6.72	8.24	102.76
87.80	6.72	8.24	102.76
131.70	10.07	12.35	154.12
351.19	26.87	32.94	411.00
87.80	6.72	8.24	102.76
131.70	10.07	12.35	154.12
153.65	11.75	14.41	179.81
87.80	6.72	8.24	102.76
65.85	5.04	6.18	77.07
87.80	6.72	8.24	102.76
87.80	6.72	8.24	102.76
43.90	3.36	4.12	51.38
87.80	6.72	8.24	102.76
175.60	13.43	16.47	205.50
131.70	10.07	12.35	154.12
43.90	3.36	4.12	51.38
482.89	36.94	45.29	565.12
43.90	3.36	4.12	51.38
43.90	3.36	4.12	51.38
87.80	6.72	8.24	102.76
87.80	6.72	8.24	102.76

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
05/12/18	-	1.5	-	1.5
05/16/18	-	2.0	-	2.0
05/17/18	-	2.0	-	2.0
05/19/18	-	2.0	-	2.0
05/22 - 06/21	-	3.0	-	3.0
07/19/18	-	1.0	-	1.0
07/23/18	-	1.0	-	1.0
08/18/18	-	2.0	-	2.0
08/25/18	-	3.0	-	3.0
08/26/18	-	2.0	-	2.0
08/29/18	-	2.0	-	2.0
09/02/18	-	6.0	-	6.0
09/19/18	-	3.0	-	3.0
09/25/18	-	2.5	-	2.5
09/27/18	-	3.0	-	3.0
10/02/18	-	3.0	-	3.0
10/05/18	-	1.0	-	1.0
10/13/18	-	1.0	-	1.0
10/15/18	-	2.0	-	2.0
Subtotal	-	223.0	-	223.0

Reid Menken

06/22/15	-	1.0	-	1.0
06/27/15	-	1.0	-	1.0
07/11/15	-	1.0	-	1.0
07/21/15	-	2.0	-	2.0
07/22 - 08/21	-	(5.0)	-	(5.0)
10/22 - 11/21	-	(5.0)	-	(5.0)
12/22 - 01/21	-	3.0	-	3.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
65.85	5.04	6.18	77.07
87.80	6.72	8.24	102.76
87.80	6.72	8.24	102.76
87.80	6.72	8.24	102.76
135.59	10.37	12.72	158.68
45.20	3.46	4.41	53.07
45.20	3.46	4.41	53.07
90.39	6.91	8.82	106.12
135.59	10.37	13.23	159.19
90.39	6.91	8.82	106.12
90.39	6.91	8.82	106.12
271.17	20.74	26.47	318.38
135.59	10.37	13.23	159.19
112.99	8.64	11.03	132.66
135.59	10.37	13.23	159.19
135.59	10.37	13.23	159.19
45.20	3.46	4.41	53.07
45.20	3.46	4.41	53.07
90.39	6.91	8.82	106.12
9,483.64	725.44	912.12	11,121.20

32.45	2.48	3.21	38.14
32.45	2.48	3.21	38.14
32.45	2.48	3.21	38.14
64.91	4.97	6.41	76.29
(162.26)	(12.41)	(16.03)	(190.70)
(162.26)	(12.41)	(16.03)	(190.70)
106.01	8.11	10.47	124.59

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			
	Regular Hours	Overtime Hours	Holiday Hours	Total
01/22 - 02/21	-	3.0	-	3.0
02/28/16	-	3.5	-	3.5
03/03/16	-	2.0	-	2.0
03/15/16	-	8.0	-	8.0
03/22 - 04/21	-	(5.0)	-	(5.0)
04/30/16	-	2.0	-	2.0
05/10/16	-	1.0	-	1.0
05/11/16	-	1.0	-	1.0
05/22 - 06/21	-	3.0	-	3.0
06/22 - 07/21	-	1.0	-	1.0
07/25/16	-	8.0	-	8.0
08/14/16	-	1.0	-	1.0
08/22- 09/21	-	(29.0)	-	(29.0)
09/22 - 10/21	-	(5.0)	-	(5.0)
10/22/16	-	1.0	-	1.0
10/29/16	-	3.0	-	3.0
10/31/16	-	2.0	-	2.0
11/22/16	-	2.0	-	2.0
12/31/16	-	2.0	-	2.0
01/09/17	-	2.0	-	2.0
01/14/17	-	2.0	-	2.0
01/16/17	-	8.0	-	8.0
01/22 - 02/21	-	3.0	-	3.0
02/25/17	-	5.0	-	5.0
02/27/17	-	5.0	-	5.0
03/04/17	-	2.5	-	2.5
03/10/17	-	8.0	-	8.0
03/17/17	-	3.5	-	3.5
04/18/17	-	1.5	-	1.5

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
106.01	8.11	10.47	124.59
123.68	9.46	12.22	145.36
70.67	5.41	6.98	83.06
282.70	21.63	27.93	332.26
(176.69)	(13.52)	(17.46)	(207.67)
70.67	5.41	6.98	83.06
35.34	2.70	3.49	41.53
35.34	2.70	3.49	41.53
106.01	8.11	10.47	124.59
36.65	2.80	3.53	42.98
293.16	22.43	28.23	343.82
36.65	2.80	3.53	42.98
(1,062.71)	(81.30)	(102.34)	(1,246.35)
(183.23)	(14.02)	(17.64)	(214.89)
36.65	2.80	3.53	42.98
109.94	8.41	10.59	128.94
73.29	5.61	7.06	85.96
73.29	5.61	7.06	85.96
73.29	5.61	7.06	85.96
73.29	5.61	7.06	85.96
73.29	5.61	7.06	85.96
293.16	22.43	28.23	343.82
109.94	8.41	10.59	128.94
183.23	14.02	17.64	214.89
183.23	14.02	17.64	214.89
91.61	7.01	8.82	107.44
293.16	22.43	28.23	343.82
128.26	9.81	12.35	150.42
54.97	4.21	5.29	64.47

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			
	Regular Hours	Overtime Hours	Holiday Hours	Total
04/22 - 05/21	-	3.0	-	3.0
06/22 - 07/21	-	19.0	-	19.0
07/22/17	-	8.0	-	8.0
07/26/17	-	3.5	-	3.5
11/13/17	-	4.5	-	4.5
11/15/17	-	3.0	-	3.0
11/24/17	-	1.0	-	1.0
11/25/17	-	4.0	-	4.0
11/26/17	-	4.0	-	4.0
12/14/17	-	1.5	-	1.5
12/22 - 01/21	-	(5.0)	-	(5.0)
01/31/18	-	2.0	-	2.0
02/22/18	-	3.0	-	3.0
02/23/18	-	4.0	-	4.0
03/15/18	-	3.0	-	3.0
03/28/18	-	-	9.0	9.0
03/22 - 04/21	-	(14.0)	-	(14.0)
05/15/18	-	6.0	-	6.0
05/16/18	-	1.5	-	1.5
05/22 - 06/21	-	3.0	-	3.0
07/01/18	-	2.0	-	2.0
07/02/18	-	3.0	-	3.0
07/03/18	-	1.0	-	1.0
07/07/18	-	3.0	-	3.0
07/28/18	-	1.5	-	1.5
08/14/18	-	4.0	-	4.0
08/20/18	-	2.5	-	2.5

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
109.94	8.41	10.59	128.94
797.17	60.98	74.77	932.92
335.65	25.68	31.48	392.81
146.85	11.23	13.77	171.85
188.80	14.44	17.71	220.95
125.87	9.63	11.81	147.31
41.96	3.21	3.94	49.11
167.83	12.84	15.74	196.41
167.83	12.84	15.74	196.41
62.93	4.81	5.90	73.64
(209.78)	(16.05)	(19.68)	(245.51)
83.91	6.42	7.87	98.20
125.87	9.63	11.81	147.31
167.83	12.84	15.74	196.41
125.87	9.63	11.81	147.31
251.74	19.26	23.61	294.61
(587.39)	(44.94)	(55.10)	(687.43)
251.74	19.26	23.61	294.61
62.93	4.81	5.90	73.64
125.87	9.63	11.81	147.31
88.14	6.74	8.60	103.48
132.21	10.11	12.90	155.22
44.07	3.37	4.30	51.74
132.21	10.11	12.90	155.22
66.11	5.06	6.45	77.62
176.28	13.49	17.20	206.97
110.18	8.43	10.75	129.36

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Improper Gross Pay and Related Costs
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Date	Hours Improperly Recorded			
	Regular Hours	Overtime Hours	Holiday Hours	Total
08/22 - 09/21	-	(5.0)	-	(5.0)
09/22 - 10/21	-	3.0	-	3.0
Subtotal	-	113.0	9.0	122.0
Bruce Tierney				
07/09/15	-	2.0	-	2.0
07/12/15	-	1.5	-	1.5
09/06/15	-	5.0	-	5.0
10/31/15	-	1.0	-	1.0
12/05/15	-	1.0	-	1.0
12/11/15	-	1.0	-	1.0
12/22 - 01/21	-	(5.0)	-	(5.0)
03/22 - 04/21	-	(5.0)	-	(5.0)
05/12/16	-	5.0	-	5.0
05/22 - 06/21	-	(5.0)	-	(5.0)
06/30/16	-	1.0	-	1.0
07/01/16	-	1.0	-	1.0
07/02/16	-	2.0	-	2.0
07/11/16	-	2.0	-	2.0
07/18/16	-	1.0	-	1.0
08/24/16	-	1.0	-	1.0
08/25/16	-	3.0	-	3.0
09/14/16	-	2.0	-	2.0
09/20/16	-	1.0	-	1.0
10/07/16	-	2.0	-	2.0
10/08/16	-	1.0	-	1.0
10/22 - 11/21	-	(5.0)	-	(5.0)
12/01/16	-	2.0	-	2.0
01/10/17	-	5.0	-	5.0
01/22 - 02/21	-	3.0	-	3.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
(220.35)	(16.86)	(21.51)	(258.72)
132.21	10.11	12.90	155.22
4,773.08	365.14	455.86	5,594.08
70.68	5.41	6.98	83.07
53.01	4.06	5.24	62.31
176.70	13.52	17.46	207.68
35.34	2.70	3.49	41.53
35.34	2.70	3.49	41.53
35.34	2.70	3.49	41.53
(176.70)	(13.52)	(17.46)	(207.68)
(176.70)	(13.52)	(17.46)	(207.68)
176.70	13.52	17.46	207.68
(176.70)	(13.52)	(17.46)	(207.68)
37.41	2.86	3.60	43.87
37.41	2.86	3.60	43.87
74.82	5.72	7.21	87.75
74.82	5.72	7.21	87.75
37.41	2.86	3.60	43.87
37.41	2.86	3.60	43.87
112.23	8.59	10.81	131.63
74.82	5.72	7.21	87.75
37.41	2.86	3.60	43.87
74.82	5.72	7.21	87.75
37.41	2.86	3.60	43.87
(187.05)	(14.31)	(18.01)	(219.37)
74.82	5.72	7.21	87.75
187.05	14.31	18.01	219.37
112.23	8.59	10.81	131.63

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
03/16/17	-	2.0	-	2.0
03/18/17	-	2.0	-	2.0
03/22 - 04/21	-	3.0	-	3.0
05/22/17	-	1.0	-	1.0
06/08/17	-	1.0	-	1.0
06/30/17	-	6.0	-	6.0
07/18/17	-	1.0	-	1.0
07/22 - 08/21	-	11.0	-	11.0
09/14/17	-	1.0	-	1.0
09/20/17	-	2.0	-	2.0
10/03/17	-	2.0	-	2.0
11/16/17	-	2.0	-	2.0
11/22/17	-	3.0	-	3.0
11/24/17	-	4.0	-	4.0
12/09/17	-	1.0	-	1.0
01/04/18	-	8.0	-	8.0
02/22/18	-	3.0	-	3.0
03/04/18	-	1.0	-	1.0
03/11/18	-	1.0	-	1.0
03/15/18	-	5.0	-	5.0
03/17/18	-	8.0	-	8.0
03/30/18	-	2.0	-	2.0
04/12/18	-	6.0	-	6.0
05/22 - 06/21	-	(13.0)	-	(13.0)
06/30/18	-	1.0	-	1.0
07/07/18	-	1.0	-	1.0
07/14/18	-	1.0	-	1.0
07/26/18	-	2.0	-	2.0
08/13/18	-	1.0	-	1.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
74.82	5.72	7.21	87.75
74.82	5.72	7.21	87.75
112.23	8.59	10.81	131.63
37.41	2.86	3.60	43.87
37.41	2.86	3.60	43.87
251.76	19.26	23.62	294.64
41.96	3.21	3.94	49.11
461.56	35.31	43.29	540.16
41.96	3.21	3.94	49.11
83.92	6.42	7.87	98.21
83.92	6.42	7.87	98.21
83.92	6.42	7.87	98.21
125.88	9.63	11.81	147.32
167.84	12.84	15.74	196.42
41.96	3.21	3.94	49.11
335.68	25.68	31.49	392.85
125.88	9.63	11.81	147.32
41.96	3.21	3.94	49.11
41.96	3.21	3.94	49.11
209.80	16.05	19.68	245.53
335.68	25.68	31.49	392.85
83.92	6.42	7.87	98.21
251.76	19.26	23.62	294.64
(545.48)	(41.73)	(51.17)	(638.38)
44.07	3.37	4.30	51.74
44.07	3.37	4.30	51.74
44.07	3.37	4.30	51.74
88.14	6.74	8.60	103.48
44.07	3.37	4.30	51.74

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
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Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
08/28/18	-	2.0	-	2.0
08/29/18	-	2.0	-	2.0
09/01/18	-	6.0	-	6.0
Subtotal	-	102.5	-	102.5

Jeff Rauenbuehler

06/22 - 07/21	-	(5.0)	-	(5.0)
08/22 - 09/21	-	(21.0)	-	(21.0)
09/30/15	-	1.0	-	1.0
10/28/15	-	1.0	-	1.0
11/22 - 12/21	-	3.0	-	3.0
12/22/15	-	3.0	-	3.0
01/01/16	-	2.0	-	2.0
01/10/16	-	6.0	-	6.0
01/22 - 02/21	-	3.0	-	3.0
02/24/16	-	2.0	-	2.0
03/18/16	-	3.0	-	3.0
04/03/16	-	1.0	-	1.0
04/05/16	-	4.0	-	4.0
04/07/16	-	1.5	-	1.5
04/22 - 05/21	-	(5.0)	-	(5.0)
05/22/16	-	2.0	-	2.0
06/14/16	-	1.5	-	1.5
05/22 - 6/21	-	11.0	-	11.0
07/22 - 08/21	-	(5.0)	-	(5.0)
09/22 - 10/21	-	(13.0)	-	(13.0)
11/09/16	-	1.0	-	1.0
11/22/16	-	2.5	-	2.5
12/22 - 01/21	-	(5.0)	-	(5.0)

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
88.14	6.74	8.60	103.48
88.14	6.74	8.60	103.48
264.42	20.23	25.81	310.46
4,183.68	320.01	398.30	4,901.99

(112.50)	(8.61)	(11.07)	(132.18)
(472.50)	(36.15)	(46.49)	(555.14)
22.50	1.72	2.21	26.43
22.50	1.72	2.21	26.43
67.50	5.16	6.64	79.30
67.50	5.16	6.64	79.30
45.00	3.44	4.43	52.87
135.00	10.33	13.28	158.61
67.50	5.16	6.64	79.30
45.00	3.44	4.43	52.87
67.50	5.16	6.64	79.30
22.50	1.72	2.21	26.43
90.00	6.89	8.86	105.75
33.75	2.58	3.32	39.65
(112.50)	(8.61)	(11.07)	(132.18)
45.00	3.44	4.43	52.87
33.75	2.58	3.32	39.65
353.60	27.05	34.79	415.44
(160.73)	(12.30)	(15.82)	(188.85)
(417.89)	(31.97)	(41.12)	(490.98)
32.15	2.46	3.16	37.77
80.36	6.15	7.91	94.42
(160.73)	(12.30)	(15.82)	(188.85)

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
01/16/17	-	-	8.0	8.0
01/28/17	-	3.5	-	3.5
01/29/17	-	2.0	-	2.0
02/01/17	-	2.5	-	2.5
02/10/17	-	2.5	-	2.5
02/16/17	-	1.5	-	1.5
03/02/17	-	1.0	-	1.0
03/10/17	-	2.0	-	2.0
03/12/17	-	1.0	-	1.0
03/22 - 04/21	-	(13.0)	-	(13.0)
04/29/17	-	4.0	-	4.0
05/11/17	-	4.0	-	4.0
05/26/17	-	12.0	-	12.0
06/01/17	-	1.0	-	1.0
06/30/17	-	1.0	-	1.0
07/02/17	-	1.0	-	1.0
07/07/17	-	4.0	-	4.0
07/11/17	-	1.0	-	1.0
07/17/17	-	2.0	-	2.0
07/22 - 08/21	-	3.0	-	3.0
08/31/17	-	2.0	-	2.0
09/10/17	-	2.0	-	2.0
09/19/17	-	1.0	-	1.0
10/11/17	-	5.0	-	5.0
10/15/17	-	5.0	-	5.0
10/17/17	-	1.5	-	1.5
10/22 - 11/21	-	(5.0)	-	(5.0)
12/06/17	-	2.0	-	2.0
01/22 - 02/21	-	(5.0)	-	(5.0)

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
171.44	13.12	16.87	201.43
112.51	8.61	11.07	132.19
64.29	4.92	6.33	75.54
80.36	6.15	7.91	94.42
80.36	6.15	7.91	94.42
48.22	3.69	4.74	56.65
32.15	2.46	3.16	37.77
64.29	4.92	6.33	75.54
32.15	2.46	3.16	37.77
(417.89)	(31.97)	(41.12)	(490.98)
128.58	9.84	12.65	151.07
128.58	9.84	12.65	151.07
385.74	29.51	37.96	453.21
32.15	2.46	3.16	37.77
34.45	2.64	3.39	40.48
34.45	2.64	3.39	40.48
137.81	10.54	13.56	161.91
34.45	2.64	3.39	40.48
68.90	5.27	6.78	80.95
103.36	7.91	10.17	121.44
68.90	5.27	6.78	80.95
68.90	5.27	6.78	80.95
34.45	2.64	3.39	40.48
172.26	13.18	16.95	202.39
172.26	13.18	16.95	202.39
51.68	3.95	5.09	60.72
(172.26)	(13.18)	(16.95)	(202.39)
68.90	5.27	6.78	80.95
(172.26)	(13.18)	(16.95)	(202.39)

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
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Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
03/02/18	-	1.0	-	1.0
03/07/18	-	2.5	-	2.5
03/18/18	-	2.0	-	2.0
03/30/18	-	-	8.0	8.0
04/24/18	-	5.0	-	5.0
04/26/18	-	8.0	-	8.0
05/15/18	-	7.0	-	7.0
05/23/18	-	4.5	-	4.5
05/27/18	-	1.5	-	1.5
06/11/18	-	4.0	-	4.0
07/03/18	-	1.0	-	1.0
07/04/18	-	1.0	-	1.0
07/06/18	-	2.0	-	2.0
07/14/18	-	1.0	-	1.0
07/22 - 08/21	-	3.0	-	3.0
08/28/18	-	4.0	-	4.0
08/29/18	-	2.0	-	2.0
09/03/18	-	2.0	-	2.0
09/05/18	-	2.5	-	2.5
09/20/18	-	2.5	-	2.5
09/22 - 10/21	-	3.0	-	3.0
Subtotal	-	98.5	16.0	114.5

Carol Gomez

6/22 - 7/21	-	3.0	-	3.0
08/29/15	-	3.0	-	3.0
01/22 - 02/21	-	(5.0)	-	(5.0)
04/06/16	-	2.0	-	2.0
04/08/16	-	2.0	-	2.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
34.45	2.64	3.39	40.48
86.13	6.59	8.48	101.20
68.90	5.27	6.78	80.95
183.74	14.06	18.08	215.88
172.26	13.18	16.95	202.39
275.62	21.08	27.12	323.82
241.16	18.45	23.73	283.34
155.03	11.86	15.26	182.15
51.68	3.95	5.09	60.72
137.81	10.54	13.56	161.91
37.50	2.87	3.83	44.20
37.50	2.87	3.83	44.20
75.00	5.74	7.66	88.40
37.50	2.87	3.83	44.20
112.50	8.61	11.49	132.60
150.00	11.48	15.32	176.80
75.00	5.74	7.66	88.40
75.00	5.74	7.66	88.40
93.75	7.17	9.57	110.49
93.75	7.17	9.57	110.49
112.50	8.61	11.49	132.60
3,750.22	286.91	372.36	4,409.49

94.53	7.23	9.30	111.06
94.54	7.23	9.30	111.07
(157.55)	(12.05)	(15.50)	(185.10)
63.02	4.82	6.20	74.04
63.02	4.82	6.20	74.04

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			
	Regular Hours	Overtime Hours	Holiday Hours	Total
04/10/16	-	8.0	-	8.0
06/11/16	-	1.0	-	1.0
07/29/16	-	3.0	-	3.0
09/22 - 10/21	-	3.0	-	3.0
11/28/16	-	3.5	-	3.5
01/16/17	-	-	8.0	8.0
12/22 - 01/21	-	(5.0)	-	(5.0)
02/11/17	-	8.0	-	8.0
03/10/17	-	1.5	-	1.5
03/29/17	-	5.0	-	5.0
07/03/17	-	8.0	-	8.0
07/14/17	-	8.0	-	8.0
07/02/17	-	8.0	-	8.0
09/12/17	-	0.5	-	0.5
09/13/17	-	3.0	-	3.0
09/19/17	-	1.5	-	1.5
10/22 - 11/21	-	(5.0)	-	(5.0)
02/24/18	-	8.0	-	8.0
02/25/18	-	0.5	-	0.5
03/05/18	-	9.0	-	9.0
03/09/18	-	1.0	-	1.0
03/22/18	-	1.5	-	1.5
03/23/18	-	1.0	-	1.0
04/13/18	-	3.5	-	3.5
05/15/18	-	2.0	-	2.0
05/16/18	-	8.0	-	8.0
06/15/18	-	1.5	-	1.5
07/03/18	-	6.0	-	6.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
252.08	19.28	24.80	296.16
31.51	2.41	3.10	37.02
96.45	7.38	9.49	113.32
96.44	7.38	9.49	113.31
112.51	8.61	11.07	132.19
171.44	13.12	16.87	201.43
(160.73)	(12.30)	(15.82)	(188.85)
257.16	19.67	25.30	302.13
48.22	3.69	4.74	56.65
160.73	12.30	15.82	188.85
264.12	20.21	25.99	310.32
264.12	20.21	25.99	310.32
264.12	20.21	25.99	310.32
16.51	1.26	1.62	19.39
99.05	7.58	9.75	116.38
49.52	3.79	4.87	58.18
(165.08)	(12.63)	(16.24)	(193.95)
264.12	20.21	25.99	310.32
16.51	1.26	1.62	19.39
297.14	22.73	29.24	349.11
33.02	2.53	3.25	38.80
49.52	3.79	4.87	58.18
33.02	2.53	3.25	38.80
115.55	8.84	11.37	135.76
66.03	5.05	6.50	77.58
264.12	20.21	25.99	310.32
49.52	3.79	4.87	58.18
203.94	15.60	20.82	240.36

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Improper Gross Pay and Related Costs
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Date	Hours Improperly Recorded			
	Regular Hours	Overtime Hours	Holiday Hours	Total
07/22 - 08/21	-	(5.0)	-	(5.0)
09/22 - 10/21	-	11.0	-	11.0
Subtotal	-	105.0	8.0	113.0

Lane Bass

08/05/15	-	3.0	-	3.0
09/04/15	-	2.0	-	2.0
09/13/15	-	1.0	-	1.0
10/28/15	-	2.0	-	2.0
10/29/15	-	2.0	-	2.0
01/16/16	-	2.0	-	2.0
02/02/16	-	6.0	-	6.0
02/29/16	-	3.0	-	3.0
03/14/16	-	2.0	-	2.0
04/04/16	-	4.0	-	4.0
05/11/16	-	3.0	-	3.0
05/22/16	-	1.0	-	1.0
06/17/16	-	2.0	-	2.0
06/26/16	-	3.0	-	3.0
07/16/16	-	3.0	-	3.0
10/17/16	-	3.0	-	3.0
11/09/16	-	4.0	-	4.0
11/10/16	-	2.0	-	2.0
11/17/16	-	1.0	-	1.0
01/12/17	-	3.0	-	3.0
01/16/17	-	8.0	-	8.0
04/21/17	-	(5.0)	-	(5.0)
08/09/17	-	2.0	-	2.0
03/29/18	-	4.0	-	4.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
(169.95)	(13.00)	(17.35)	(200.30)
373.89	28.60	38.17	440.66
3,612.16	276.36	356.92	4,245.44

123.18	9.42	12.17	144.77
82.12	6.28	8.11	96.51
41.06	3.14	4.06	48.26
82.12	6.28	8.11	96.51
82.12	6.28	8.11	96.51
82.12	6.28	8.11	96.51
246.36	18.85	24.34	289.55
123.18	9.42	12.17	144.77
82.12	6.28	8.11	96.51
164.24	12.56	16.23	193.03
123.18	9.42	12.17	144.77
41.06	3.14	4.06	48.26
82.12	6.28	8.11	96.51
125.64	9.61	12.10	147.35
125.64	9.61	12.10	147.35
125.64	9.61	12.10	147.35
167.52	12.82	16.13	196.47
83.76	6.41	8.07	98.24
41.88	3.20	4.03	49.11
125.64	9.61	12.10	147.35
223.36	17.09	21.51	261.96
(209.40)	(16.02)	(20.17)	(245.59)
87.80	6.72	8.24	102.76
175.60	13.43	16.47	205.50

Report on Special Investigation of the
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Improper Gross Pay and Related Costs
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Date	Hours Improperly Recorded			
	Regular Hours	Overtime Hours	Holiday Hours	Total
04/23/18	-	3.0	-	3.0
08/10/18	-	4.0	-	4.0
Subtotal	-	68.0	-	68.0

Curt Lubben

08/15/15	-	1.5	-	1.5
10/28/15	-	1.0	-	1.0
12/24/15	-	4.0	-	4.0
01/15/16	-	2.5	-	2.5
01/22/16	-	2.0	-	2.0
02/02/16	-	6.0	-	6.0
02/06/16	-	2.0	-	2.0
02/08/16	-	3.0	-	3.0
02/09/16	-	5.0	-	5.0
06/01/16	-	3.0	-	3.0
06/27/16	-	3.0	-	3.0
06/28/16	-	1.5	-	1.5
07/16/16	-	3.0	-	3.0
08/15/16	-	2.5	-	2.5
09/03/16	-	3.0	-	3.0
09/19/16	-	2.0	-	2.0
12/23/16	-	3.0	-	3.0
01/10/17	-	8.0	-	8.0
04/21/17	-	4.0	-	4.0
03/28/18	-	8.0	-	8.0
03/22 - 04/21	-	(13.0)	-	(13.0)
04/29/18	-	2.0	-	2.0
05/01/18	-	2.0	-	2.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
131.70	10.07	12.35	154.12
180.78	13.83	17.64	212.25
2,740.54	209.62	266.53	3,216.69

61.59	4.71	6.09	72.39
41.06	3.14	4.06	48.26
164.24	12.56	16.23	193.03
102.65	7.85	10.14	120.64
82.12	6.28	8.11	96.51
246.36	18.85	24.34	289.55
82.12	6.28	8.11	96.51
123.18	9.42	12.17	144.77
205.30	15.71	20.28	241.29
123.18	9.42	12.17	144.77
125.64	9.61	12.10	147.35
62.82	4.81	6.05	73.68
125.64	9.61	12.10	147.35
104.70	8.01	10.08	122.79
125.64	9.61	12.10	147.35
83.76	6.41	8.07	98.24
125.64	9.61	12.10	147.35
335.04	25.63	32.26	392.93
167.52	12.82	16.13	196.47
234.13	17.91	21.96	274.00
(570.69)	(43.66)	(53.53)	(667.88)
87.80	6.72	8.24	102.76
87.80	6.72	8.24	102.76

Report on Special Investigation of the
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Date	Hours Improperly Recorded			
	Regular Hours	Overtime Hours	Holiday Hours	Total
05/06/18	-	2.0	-	2.0
09/06/18	-	4.0	-	4.0
Subtotal	-	65.0	-	65.0

Mike Lammers

07/10/15	-	1.0	-	1.0
07/26/15	-	1.5	-	1.5
09/08/15	-	1.0	-	1.0
10/01/15	-	1.0	-	1.0
10/10/15	-	1.5	-	1.5
12/05/15	-	2.0	-	2.0
12/06/15	-	1.0	-	1.0
12/24/15	-	4.0	-	4.0
02/06/16	-	6.0	-	6.0
02/22 - 03/21	-	3.0	-	3.0
03/22 - 04/21	-	(5.0)	-	(5.0)
04/22 - 05/21	-	(5.0)	-	(5.0)
06/04/16	-	8.0	-	8.0
06/25/16	-	8.0	-	8.0
07/16/16	-	2.5	-	2.5
09/22/16	-	5.5	-	5.5
09/27/16	-	1.0	-	1.0
09/29/16	-	2.5	-	2.5
11/22 - 12/21	-	3.0	-	3.0
01/16/17	-	-	8	8.0
01/22 - 02/21	-	(5.0)	-	(5.0)
02/27/17	-	2.0	-	2.0
03/18/17	-	1.0	-	1.0
03/22 - 04/21	-	(21.0)	-	(21.0)

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
87.80	6.72	8.24	102.76
180.78	13.83	17.64	212.25
2,595.82	198.58	253.48	3,047.88

41.06	3.14	4.06	48.26
61.59	4.71	6.09	72.39
41.06	3.14	4.06	48.26
41.06	3.14	4.06	48.26
61.59	4.71	6.09	72.39
82.12	6.28	8.11	96.51
41.06	3.14	4.06	48.26
164.24	12.56	16.23	193.03
246.36	18.85	24.34	289.55
123.18	9.42	12.17	144.77
(205.30)	(15.71)	(20.28)	(241.29)
(205.30)	(15.71)	(20.28)	(241.29)
328.48	25.13	32.45	386.06
335.04	25.63	32.26	392.93
104.70	8.01	10.08	122.79
230.34	17.62	22.18	270.14
41.88	3.20	4.03	49.11
104.70	8.01	10.08	122.79
125.64	9.61	12.10	147.35
223.36	17.09	21.51	261.96
(209.40)	(16.02)	(20.17)	(245.59)
83.76	6.41	8.07	98.24
41.88	3.20	4.03	49.11
(879.48)	(67.28)	(84.69)	(1,031.45)

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
04/25/17	-	1.0	-	1.0
04/27/17	-	1.0	-	1.0
05/22/17	-	4.0	-	4.0
06/30/17	-	2.0	-	2.0
07/10/17	-	1.0	-	1.0
08/05/17	-	8.0	-	8.0
09/02/17	-	8.0	-	8.0
09/23/17	-	8.0	-	8.0
10-22 - 11/21	-	(5.0)	-	(5.0)
12/20/17	-	2.5	-	2.5
01/15/18	-	1.0	-	1.0
01/22 - 02/21	-	(21.0)	-	(21.0)
03/05/18	-	1.5	-	1.5
03/15/18	-	1.5	-	1.5
03/22 - 04/21	-	3.0	-	3.0
04/22 - 05/21	-	3.0	-	3.0
05/28/18	-	1.5	-	1.5
06/04/18	-	1.0	-	1.0
06/19/18	-	1.0	-	1.0
7/11/20148	-	1.0	-	1.0
07/12/18	-	1.5	-	1.5
08/01/18	-	2.0	-	2.0
08/03/18	-	1.0	-	1.0
08/19/18	-	4.0	-	4.0
09/10/18	-	1.0	-	1.0
10/17/18	-	1.0	-	1.0
Subtotal	-	54.0	8.0	62.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
41.88	3.20	4.03	49.11
41.88	3.20	4.03	49.11
167.52	12.82	16.13	196.47
89.24	6.83	8.37	104.44
44.62	3.41	4.19	52.22
356.96	27.31	33.48	417.75
356.96	27.31	33.48	417.75
356.96	27.31	33.48	417.75
(223.10)	(17.07)	(20.93)	(261.10)
111.55	8.53	10.46	130.54
44.62	3.41	4.19	52.22
(937.03)	(71.68)	(87.89)	(1,096.60)
66.93	5.12	6.28	78.33
66.93	5.12	6.28	78.33
133.86	10.24	12.56	156.66
133.86	10.24	12.56	156.66
66.93	5.12	6.28	78.33
44.62	3.41	4.19	52.22
44.62	3.41	4.19	52.22
48.02	3.67	4.69	56.38
72.02	5.51	7.03	84.56
96.03	7.35	9.37	112.75
48.02	3.67	4.69	56.38
192.06	14.69	18.75	225.50
48.02	3.67	4.69	56.38
48.02	3.67	4.69	56.38
2,585.62	197.75	249.91	3,033.28

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
Jay Johnson				
07/10/15	-	1.0	-	1.0
07/17/15	-	1.0	-	1.0
08/26/15	-	1.0	-	1.0
08/27/15	-	1.0	-	1.0
09/03/15	-	1.0	-	1.0
10/26/15	-	1.0	-	1.0
01/07/16	-	1.0	-	1.0
02/02/16	-	6.0	-	6.0
02/09/16	-	1.0	-	1.0
03/17/16	-	2.0	-	2.0
03/31/16	-	1.0	-	1.0
06/10/16	-	1.0	-	1.0
08/31/16	-	4.0	-	4.0
09/19/16	-	3.0	-	3.0
10/22/16	-	0.5	-	0.5
10/30/16	-	1.0	-	1.0
10/31/16	-	1.0	-	1.0
12/05/16	-	6.0	-	6.0
12/22 to 1/21	-	(5.0)	-	(5.0)
01/16/17	-	8.0	-	8.0
03/29/17	-	1.0	-	1.0
04/11/17	-	1.0	-	1.0
04/30/17	-	1.0	-	1.0
08/25/17	-	1.0	-	1.0
08/31/17	-	1.0	-	1.0
09/18/17	-	1.5	-	1.5
09/21/17	-	1.0	-	1.0
10/22 - 11/21	-	(5.0)	-	(5.0)

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
41.06	3.14	4.06	48.26
41.06	3.14	4.06	48.26
41.06	3.14	4.06	48.26
41.06	3.14	4.06	48.26
41.06	3.14	4.06	48.26
41.06	3.14	4.06	48.26
41.06	3.14	4.06	48.26
246.36	18.85	24.34	289.55
41.06	3.14	4.06	48.26
82.12	6.28	8.11	96.51
41.06	3.14	4.06	48.26
41.06	3.14	4.06	48.26
167.52	12.82	16.13	196.47
125.64	9.61	12.10	147.35
20.94	1.60	2.02	24.56
41.88	3.20	4.03	49.11
41.88	3.20	4.03	49.11
251.28	19.22	24.20	294.70
(209.40)	(16.02)	(20.17)	(245.59)
223.36	17.09	21.51	261.96
41.88	3.20	4.03	49.11
41.88	3.20	4.03	49.11
41.88	3.20	4.03	49.11
43.90	3.36	4.12	51.38
43.90	3.36	4.12	51.38
65.85	5.04	6.18	77.07
43.90	3.36	4.12	51.38
(219.50)	(16.79)	(20.59)	(256.88)

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
12/10/17	-	2.0	-	2.0
01/18/18	-	1.0	-	1.0
02/08/18	-	1.0	-	1.0
02/22/18	-	1.0	-	1.0
3/22 - 4/21	-	(5.0)	-	(5.0)
03/30/18	-	8.0	-	8.0
07/01/18	-	1.0	-	1.0
07/02/18	-	2.0	-	2.0
08/08/18	-	1.0	-	1.0
08/22/18	-	1.0	-	1.0
Subtotal	-	52.0	-	52.0
Jennifer Degroote				
05/06/15	-	1.0	-	1.0
05/07/15	-	1.0	-	1.0
09/05/15	-	8.0	-	8.0
01/01/16	-	-	8.0	8.0
02/15/16	-	-	8.0	8.0
06/10/17	-	8.0	-	8.0
03/30/18	-	-	8.0	8.0
03/26/18	-	4.0	-	4.0
05/26/18	-	8.0	-	8.0
07/11/18	-	8.0	-	8.0
Subtotal	-	38.0	24.0	62.0
Brittany Froning				
12/06/14	-	1.0	-	1.0
04/30/15	-	0.5	-	0.5
05/15/15	-	0.5	-	0.5
07/04/15	-	-	(8.0)	(8.0)

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
87.80	6.72	8.24	102.76
43.90	3.36	4.12	51.38
43.90	3.36	4.12	51.38
43.90	3.36	4.12	51.38
(219.50)	(16.79)	(20.59)	(256.88)
234.13	17.91	21.96	274.00
45.20	3.46	4.41	53.07
90.39	6.91	8.82	106.12
45.20	3.46	4.41	53.07
45.20	3.46	4.41	53.07
1,965.99	150.39	190.96	2,307.34
30.59	2.34	3.10	36.03
30.59	2.34	3.10	36.03
252.10	19.29	24.81	296.20
168.06	12.86	16.54	197.46
168.06	12.86	16.54	197.46
257.14	19.67	25.30	302.11
176.05	13.47	17.32	206.84
132.04	10.10	12.99	155.13
264.07	20.20	25.98	310.25
271.92	20.80	27.76	320.48
1,750.62	133.93	173.44	2,057.99
4.50	0.34	0.46	5.30
2.25	0.17	0.23	2.65
2.25	0.17	0.23	2.65
(108.08)	(8.27)	(10.64)	(126.99)

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
07/20/15	-	3.0	-	3.0
08/26/15	-	6.0	-	6.0
02/02/16	-	6.0	-	6.0
03/30/16	-	2.0	-	2.0
08/25/16	-	1.0	-	1.0
09/03/16	-	4.0	-	4.0
09/05/16	-	-	(8.0)	(8.0)
11/10/16	-	1.0	-	1.0
11/28/16	-	1.0	-	1.0
12/10/16	-	8.0	-	8.0
03/22/17	-	3.0	-	3.0
03/23/17	-	1.0	-	1.0
04/15/17	-	6.0	-	6.0
04/16/17	-	-	8.0	8.0
05/10/17	-	9.0	-	9.0
05/11/17	-	1.0	-	1.0
05/13/17	-	8.0	-	8.0
05/23/17	-	4.0	-	4.0
06/03/17	-	3.0	-	3.0
07/01/17	-	2.0	-	2.0
07/14/17	-	3.0	-	3.0
08/08/17	-	2.0	-	2.0
09/04/17	-	-	(8.0)	(8.0)
09/03/17	-	(8.0)	-	(8.0)
09/16/17	-	8.0	-	8.0
09/18/17	-	8.0	-	8.0
09/19/17	-	8.0	-	8.0
09/20/17	-	8.0	-	8.0
10/15/17	-	8.0	-	8.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
20.28	1.55	2.00	23.83
40.56	3.10	3.99	47.65
40.56	3.10	3.99	47.65
13.52	1.03	1.33	15.88
8.00	0.61	0.79	9.40
32.00	2.45	3.15	37.60
(128.00)	(9.79)	(12.60)	(150.39)
8.00	0.61	0.79	9.40
8.00	0.61	0.79	9.40
64.00	4.90	6.30	75.20
24.00	1.84	2.36	28.20
8.00	0.61	0.79	9.40
48.00	3.67	4.72	56.39
128.00	9.79	12.60	150.39
72.00	5.51	7.09	84.60
8.00	0.61	0.78	9.39
64.00	4.90	6.30	75.20
32.00	2.45	3.15	37.60
24.00	1.84	2.36	28.20
17.00	1.30	1.67	19.97
25.50	1.95	2.51	29.96
17.00	1.30	-	18.30
(136.00)	(10.40)	(13.38)	(159.78)
(68.00)	(5.20)	(6.69)	(79.89)
68.00	5.20	6.69	79.89
68.00	5.20	6.69	79.89
68.00	5.20	6.69	79.89
68.00	5.20	6.69	79.89
68.00	5.20	6.69	79.89

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
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Date	Hours Improperly Recorded			
	Regular Hours	Overtime Hours	Holiday Hours	Total
10/16/17	-	5.0	-	5.0
10/19/17	-	8.0	-	8.0
10/20/17	-	8.0	-	8.0
10/21/17	-	8.0	-	8.0
10/12/17	-	(8.0)	-	(8.0)
10/22 - 11-21	-	(1.0)	-	(1.0)
12/14/17	-	2.0	-	2.0
12/16/17	-	8.0	-	8.0
12/21/17	-	8.0	-	8.0
01/07/18	-	1.0	-	1.0
01/22/18	-	1.0	-	1.0
01/23/18	-	5.0	-	5.0
01/30/18	-	4.0	-	4.0
02/01/18	-	3.0	-	3.0
02/26/18	-	4.0	-	4.0
03/09/18	-	8.0	-	8.0
03/10/18	-	4.0	-	4.0
04/20/18	-	8.0	-	8.0
04/21/18	-	8.0	-	8.0
05/08/18	-	10.0	-	10.0
05/09/18	-	11.0	-	11.0
05/10/18	-	3.0	-	3.0
05/19/18	-	8.0	-	8.0
05/20/18	-	8.0	-	8.0
05/21/18	-	8.0	-	8.0
09/10/18	-	(8.0)	-	(8.0)
Subtotal	-	232.0	(16.0)	216.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
42.50	3.25	4.18	49.93
68.00	5.20	6.69	79.89
68.00	5.20	6.69	79.89
68.00	5.20	6.69	79.89
(68.00)	(5.20)	(6.69)	(79.89)
(8.50)	(0.65)	(0.84)	(9.99)
17.00	1.30	-	18.30
68.00	5.20	6.69	79.89
68.00	5.20	-	73.20
8.50	0.65	-	9.15
8.50	0.65	0.84	9.99
42.50	3.25	4.18	49.93
34.00	2.60	3.35	39.95
25.50	1.95	2.51	29.96
34.00	2.60	3.35	39.95
68.00	5.20	6.69	79.89
34.00	2.60	3.35	39.95
68.00	5.20	6.69	79.89
68.00	5.20	6.69	79.89
85.00	6.50	8.36	99.86
93.50	7.16	9.20	109.86
25.50	1.95	2.51	29.96
68.00	5.20	6.69	79.89
68.00	5.20	6.69	79.89
68.00	5.20	6.69	79.89
(78.00)	(5.97)	(7.96)	(91.93)
1,655.34	126.59	151.76	1,933.69

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
Steven Schmadeke				
06/22 - 07/21	-	3.0	-	3.0
07/22/15	-	2.0	-	2.0
08/11/15	-	1.0	-	1.0
07/21/15	-	3.0	-	3.0
09/02/15	-	2.0	-	2.0
03/11/16	-	2.0	-	2.0
03/22 - 04/21	-	(5.0)	-	(5.0)
05/21/16	-	1.0	-	1.0
06/02/16	-	2.0	-	2.0
07/08/16	-	1.0	-	1.0
07/28/16	-	1.0	-	1.0
12/09/16	-	1.0	-	1.0
12/24/16	-	3.0	-	3.0
01/16/17	-	-	8.0	8.0
01/21/17	-	1.0	-	1.0
03/02/17	-	2.0	-	2.0
03/20/17	-	3.0	-	3.0
03/22 - 04/21	-	(5.0)	-	(5.0)
04/27/17	-	1.5	-	1.5
05/04/17	-	1.0	-	1.0
08/10/17	-	1.0	-	1.0
08/11/17	-	1.0	-	1.0
08/16/17	-	1.0	-	1.0
10/13/17	-	2.0	-	2.0
Subtotal	-	25.5	8.0	33.5

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
130.88	10.01	12.93	153.82
87.25	6.67	8.62	102.54
43.63	3.34	4.31	51.28
130.88	10.01	12.93	153.82
87.25	6.67	8.62	102.54
87.25	6.67	8.62	102.54
(218.13)	(16.69)	(21.55)	(256.37)
43.63	3.34	4.31	51.28
87.25	6.67	8.62	102.54
44.50	3.40	4.29	52.19
44.50	3.40	4.29	52.19
44.50	3.40	4.29	52.19
133.49	10.21	12.86	156.56
237.36	18.16	22.86	278.38
44.50	3.40	4.29	52.19
89.00	6.81	8.57	104.38
133.49	10.21	12.86	156.56
(222.49)	(17.02)	(21.43)	(260.94)
66.75	5.11	6.43	78.29
44.50	3.40	4.29	52.19
46.64	3.57	4.38	54.59
46.64	3.57	4.38	54.59
46.64	3.57	4.38	54.59
93.29	7.14	8.75	109.18
1,373.20	105.02	132.90	1,611.12

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
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Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
Colin Freeseemann				
08/18/15	-	2.0	-	2.0
08/22 - 09/21	-	(5.0)	-	(5.0)
09/29/15	-	5.0	-	5.0
05/10/16	-	1.5	-	1.5
05/11/16	-	8.0	-	8.0
5/22/206	-	2.0	-	2.0
07/11/16	-	4.0	-	4.0
09/23/16	-	4.0	-	4.0
10/22/16	-	3.0	-	3.0
11/12/16	-	2.0	-	2.0
11/20/16	-	1.5	-	1.5
11/28/16	-	2.0	-	2.0
04/16/17	-	-	8.0	8.0
03/22 - 04/21	-	(5.0)	-	(5.0)
04/26/17	-	2.0	-	2.0
08/22 - 09/21	-	(13.0)	-	(13.0)
10/22 - 11/21	-	(13.0)	-	(13.0)
03/22/18	-	1.5	-	1.5
04/04/18	-	1.0	-	1.0
05/11/18	-	2.0	-	2.0
05/23/18	-	3.0	-	3.0
07/26/18	-	4.5	-	4.5
08/02/18	-	5.0	-	5.0
08/10/18	-	1.5	-	1.5
08/20/18	-	3.5	-	3.5
Subtotal	-	23.0	8.0	31.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
82.12	6.28	8.11	96.51
(205.30)	(15.71)	(20.28)	(241.29)
205.30	15.71	20.28	241.29
61.59	4.71	6.09	72.39
328.48	25.13	32.45	386.06
82.12	6.28	8.11	96.51
167.52	12.82	16.13	196.47
167.52	12.82	16.13	196.47
125.64	9.61	12.10	147.35
83.76	6.41	8.07	98.24
62.82	4.81	6.05	73.68
83.76	6.41	8.07	98.24
223.36	17.09	21.51	261.96
(209.40)	(16.02)	(20.17)	(245.59)
83.76	6.41	8.07	98.24
(570.70)	(43.66)	(53.53)	(667.89)
(570.70)	(43.66)	(53.53)	(667.89)
65.85	5.04	6.18	77.07
43.90	3.36	4.12	51.38
87.80	6.72	8.24	102.76
131.70	10.08	12.35	154.13
203.40	15.56	19.85	238.81
226.00	17.29	22.06	265.35
67.80	5.19	6.62	79.61
158.20	12.10	15.44	185.74
1,186.30	90.78	118.52	1,395.60

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
Debra Bills				
04/05/15	-	-	8.0	8.0
04/30/15	-	2.0	-	2.0
05/10/15	-	8.0	-	8.0
09/20/17	-	3.0	-	3.0
02/18/18	-	8.0	-	8.0
02/19/18	-	8.0	-	8.0
Subtotal	-	29.0	8.0	37.0
Bev Truax				
01/07/15	-	1.0	-	1.0
04/30/15	-	3.0	-	3.0
03/30/16	-	1.0	-	1.0
04/08/16	-	2.0	-	2.0
04/22/16	-	1.0	-	1.0
05/05/16	-	4.0	-	4.0
03/29/17	-	2.0	-	2.0
None listed	8.0	-	-	8.0
02/17/18	-	4.0	-	4.0
03/30/18	-	-	8.0	8.0
Subtotal	8.0	18.0	8.0	34.0
Timothy Joebgen				
07/11/15	-	8.0	-	8.0
07/22 - 08/21	-	(5.0)	-	(5.0)
09/03/15	-	2.0	-	2.0
10/03/15	-	1.0	-	1.0
10/12/15	-	2.0	-	2.0
10/22 - 11/21	-	(5.0)	-	(5.0)

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
163.17	12.48	16.55	192.20
61.19	4.68	6.20	72.07
244.75	18.72	24.82	288.29
99.03	7.58	9.74	116.35
264.07	20.20	25.98	310.25
264.07	20.20	25.98	310.25
1,096.28	83.86	109.27	1,289.41

30.59	2.34	3.10	36.03
91.78	7.02	9.31	108.11
31.51	2.41	3.10	37.02
63.02	4.82	6.20	74.04
31.51	2.41	3.10	37.02
126.05	9.64	12.40	148.09
64.28	4.92	6.33	75.53
171.42	13.11	16.87	201.40
132.04	10.10	12.99	155.13
176.05	13.47	17.32	206.84
918.25	70.24	90.72	1,079.21

328.48	25.13	32.45	386.06
(205.30)	(15.71)	(20.28)	(241.29)
82.12	6.28	8.11	96.51
41.06	3.14	4.06	48.26
82.12	6.28	8.11	96.51
(205.30)	(15.71)	(20.28)	(241.29)

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
12/24/15	-	4.0	-	4.0
02/02/16	-	6.0	-	6.0
03/22 - 04/21	-	(5.0)	-	(5.0)
04/25/16	-	1.0	-	1.0
04/26/16	-	1.0	-	1.0
05/03/16	-	3.0	-	3.0
05/22 - 06/21	-	(5.0)	-	(5.0)
07/01/16	-	4.0	-	4.0
07/11/16	-	1.0	-	1.0
07/12/16	-	1.0	-	1.0
07/13/16	-	2.0	-	2.0
08/10/16	-	2.0	-	2.0
08/22 - 09/21	-	(5.0)	-	(5.0)
09/22 - 10/21	-	(5.0)	-	(5.0)
02/11/17	-	5.0	-	5.0
03/18/17	-	2.0	-	2.0
03/22 - 04/21	-	(5.0)	-	(5.0)
05/04/17	-	1.0	-	1.0
05/05/17	-	1.0	-	1.0
05/09/17	-	1.0	-	1.0
05/12/17	-	3.0	-	3.0
05/22 - 06/21	-	(13.0)	-	(13.0)
07/11/17	-	3.0	-	3.0
07/23/17	-	2.0	-	2.0
07/27/17	-	2.0	-	2.0
08/12/17	-	8.0	-	8.0
08/22 - 09/21	-	(5.0)	-	(5.0)
09/22 - 10/21	-	(5.0)	-	(5.0)
03/07/18	-	1.0	-	1.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
164.24	12.56	16.23	193.03
246.36	18.85	24.34	289.55
(205.30)	(15.71)	(20.28)	(241.29)
41.06	3.14	4.06	48.26
41.06	3.14	4.06	48.26
123.18	9.42	12.17	144.77
(205.30)	(15.71)	(20.28)	(241.29)
167.52	12.82	16.13	196.47
41.88	3.20	4.03	49.11
41.88	3.20	4.03	49.11
83.76	6.41	8.07	98.24
83.76	6.41	8.07	98.24
(209.40)	(16.02)	(20.17)	(245.59)
(209.40)	(16.02)	(20.17)	(245.59)
209.40	16.02	20.17	245.59
83.76	6.41	8.07	98.24
(209.40)	(16.02)	(20.17)	(245.59)
41.88	3.20	4.03	49.11
41.88	3.20	4.03	49.11
41.88	3.20	4.03	49.11
125.64	9.61	12.10	147.35
(544.44)	(41.65)	(52.43)	(638.52)
131.70	10.08	12.35	154.13
87.80	6.72	8.24	102.76
87.80	6.72	8.24	102.76
351.20	26.87	32.94	411.01
(219.50)	(16.79)	(20.59)	(256.88)
(219.50)	(16.79)	(20.59)	(256.88)
43.90	3.36	4.12	51.38

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
03/13/18	-	3.0	-	3.0
03/17/18	-	1.0	-	1.0
03/19/18	-	1.0	-	1.0
03/21/18	-	1.0	-	1.0
03/30/18	-	2.0	-	2.0
04/22 - 05/21	-	3.0	-	3.0
05/22 - 06/21	-	(5.0)	-	(5.0)
08/18/18	-	6.0	-	6.0
08/19/18	-	5.0	-	5.0
09/22 - 10/21	-	(5.0)	-	(5.0)
Subtotal	-	21.0	-	21.0

Amy Fehlberg

09/19/15	-	(5.0)	-	(5.0)
09/20/15	-	(8.0)	-	(8.0)
12/24/15	-	4.0	-	4.0
02/02/16	-	6.0	-	6.0
03/03/16	-	3.0	-	3.0
01/16/17	-	8.0	-	8.0
05/08/17	-	8.0	-	8.0
05/21/17	-	(5.0)	-	(5.0)
06/20/17	-	(5.0)	-	(5.0)
08/24/17	-	3.0	-	3.0
02/03/18	-	2.0	-	2.0
03/30/18	-	8.0	-	8.0
07/06/18	-	8.0	-	8.0
09/20/18	-	2.0	-	2.0
Subtotal	-	29.0	-	29.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
131.70	10.08	12.35	154.13
43.90	3.36	4.12	51.38
43.90	3.36	4.12	51.38
43.90	3.36	4.12	51.38
87.80	6.72	8.24	102.76
131.70	10.08	12.35	154.13
(219.50)	(16.79)	(20.59)	(256.88)
271.17	20.74	26.47	318.38
225.98	17.29	22.06	265.33
(225.98)	(17.29)	(22.06)	(265.33)
917.05	70.15	88.18	1,075.38

(157.56)	(12.05)	(15.50)	(185.11)
(252.10)	(19.29)	(24.81)	(296.20)
126.05	9.64	12.40	148.09
189.07	14.46	18.60	222.13
94.54	7.23	9.30	111.07
171.42	13.11	16.87	201.40
171.42	13.11	16.87	201.40
(160.71)	(12.29)	(15.81)	(188.81)
(160.71)	(12.30)	(15.81)	(188.82)
99.03	7.58	9.74	116.35
66.02	5.05	6.50	77.57
176.05	13.47	17.32	206.84
271.92	20.80	27.76	320.48
67.98	5.20	6.94	80.12
702.42	53.72	70.37	826.51

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			
	Regular Hours	Overtime Hours	Holiday Hours	Total
Brett Stirling				
03/30/18	-	-	8.0	8.0
05/15/18	-	5.0	-	5.0
06/02/18	-	4.0	-	4.0
06/09/18	-	1.0	-	1.0
07/04/18	-	-	8.0	8.0
08/10/18	-	3.0	-	3.0
09/02/18	-	12.0	-	12.0
Subtotal	-	25.0	16.0	41.0
DeWayne Viet				
07/22 - 08/21	-	(4.0)	-	(4.0)
09/05/15	-	4.0	-	4.0
10/03/15	-	1.0	-	1.0
12/24/15	-	3.0	-	3.0
01/29/16	-	0.5	-	0.5
03/10/16	-	2.0	-	2.0
08/14/16	-	0.5	-	0.5
09/27/16	-	1.5	-	1.5
11/21/16	-	1.0	-	1.0
11/28/16	-	0.5	-	0.5
01/19/17	-	0.5	-	0.5
04/04/17	-	0.5	-	0.5
06/10/17	-	0.5	-	0.5
06/23/17	-	0.5	-	0.5
07/14/17	-	0.5	-	0.5
12/10/17	-	0.8	-	0.8

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
72.00	5.51	7.08	84.59
22.50	1.72	2.21	26.43
18.00	1.38	1.77	21.15
4.50	0.34	0.44	5.28
60.00	4.59	6.13	70.72
67.50	5.16	6.89	79.55
270.00	20.66	27.57	318.23
514.50	39.36	52.09	605.95

(126.05)	(9.64)	(12.40)	(148.09)
126.05	9.64	12.40	148.09
31.51	2.41	3.10	37.02
94.54	7.23	9.30	111.07
15.76	1.21	1.55	18.52
63.02	4.82	6.20	74.04
16.07	1.23	1.58	18.88
48.21	3.69	4.74	56.64
32.14	2.46	3.16	37.76
16.07	1.23	1.58	18.88
16.07	1.23	1.58	18.88
16.07	1.23	1.58	18.88
16.07	1.23	1.58	18.88
16.50	1.26	1.62	19.38
16.50	1.26	1.62	19.38
24.76	1.89	2.44	29.09

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			
	Regular Hours	Overtime Hours	Holiday Hours	Total
08/18/18	-	2.0	-	2.0
09/19/18	-	0.5	-	0.5
Subtotal	-	15.8	-	15.8
Debra Frye				
07/25/15	-	8.0	-	8.0
Subtotal	-	8.0	-	8.0
Jason Rieken				
01/26/15	-	2.0	-	2.0
03/18/15	-	5.0	-	5.0
04/22/15	-	3.0	-	3.0
09/15/15	-	1.5	-	1.5
12/02/16	-	3.0	-	3.0
08/10/17	-	2.5	-	2.5
06/22/18	-	2.5	-	2.5
06/23/18	-	5.0	-	5.0
Subtotal	-	24.5	-	24.5
Steve Martin				
01/04/15	-	2.0	-	2.0
01/31/15	-	2.0	-	2.0
07/04/15	-	3.0	-	3.0
09/07/15	-	2.0	-	2.0
10/31/15	-	0.5	-	0.5
06/04/16	-	1.5	-	1.5
06/12/16	-	0.5	-	0.5
06/19/16	-	0.5	-	0.5
07/02/16	-	0.5	-	0.5

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
67.98	5.20	6.94	80.12
17.00	1.30	1.74	20.04
508.27	38.88	50.31	597.46

255.62	19.55	25.15	300.32
255.62	19.55	25.15	300.32

14.00	1.07	-	15.07
35.00	2.68	-	37.68
21.00	1.61	-	22.61
10.50	0.80	-	11.30
21.75	1.66	-	23.41
18.75	1.43	-	20.18
18.75	1.43	-	20.18
37.50	2.87	-	40.37
177.25	13.55	-	190.80

13.25	1.01	-	14.26
13.25	1.01	-	14.26
19.88	1.52	-	21.40
13.25	1.01	-	14.26
3.31	0.25	-	3.56
9.94	0.76	-	10.70
3.31	0.25	-	3.56
3.31	0.25	-	3.56
3.75	0.29	-	4.04

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			
	Regular Hours	Overtime Hours	Holiday Hours	Total
07/03/16	-	0.5	-	0.5
07/04/16	-	-	-	-
10/16/16	-	1.5	-	1.5
01/28/17	-	1.0	-	1.0
09/17/17	-	2.0	-	2.0
02/17/18	-	2.0	-	2.0
03/18/18	-	1.0	-	1.0
Subtotal	-	20.5	-	20.5

Karson Roose/Keys

03/18/15	-	1.0	-	1.0
09/02/15	-	2.0	-	2.0
12/24/15	-	4.0	-	4.0
02/02/16	-	6.0	-	6.0
03/08/16	-	1.0	-	1.0
03/09/16	-	1.0	-	1.0
03/25/16	-	-	4.5	4.5
11/25/16	-	-	(8.0)	(8.0)
05/09/17	-	2.5	-	2.5
11/11/17	-	-	8.0	8.0
11/23/17	-	-	(8.0)	(8.0)
Subtotal	-	17.5	(3.5)	14.0

Gary Bills

01/16/17	-	-	7.0	7.0
Subtotal	-	-	7.0	7.0

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
3.75	0.29	-	4.04
22.50	1.72	-	24.22
11.25	0.86	-	12.11
7.50	0.57	-	8.07
15.00	1.15	-	16.15
15.00	1.15	-	16.15
7.50	0.57	-	8.07
165.75	12.66	-	178.41

4.50	0.34	-	4.84
13.51	1.03	-	14.54
27.02	2.07	2.66	31.75
121.59	9.30	11.96	142.85
6.76	0.52	0.66	7.94
6.76	0.52	0.66	7.94
60.80	4.65	5.98	71.43
(128.00)	(9.79)	(12.60)	(150.39)
20.00	1.53	1.97	23.50
136.00	10.40	13.38	159.78
(136.00)	(10.40)	(13.38)	(159.78)
132.94	10.17	11.29	154.40

112.00	8.56	10.00	130.56
112.00	8.56	10.00	130.56

Report on Special Investigation of the
Butler County Sheriff's Office

Improper Gross Pay and Related Costs
For the period December 1, 2014 through October 31, 2018

Date	Hours Improperly Recorded			Total
	Regular Hours	Overtime Hours	Holiday Hours	
Jeff Jacobson^				
11/22/15 - 12/21/15	-	-	-	-
11/22/17- 12/21/17	-	-	-	-
	-	-	-	-
Chris Martin				
07/23/16	-	2.0	-	2.0
07/22 - 08/21	-	(16.0)	-	(16.0)
12/26/17	-	1.0	-	1.0
01/25/18	-	1.0	-	1.0
	-	(12.0)	-	(12.0)
Total	8.0	1,395.8	100.5	1,504.3

Number of holiday hours reported was correct, but the hourly rate used to calculate gross pay for the holiday was 2.375 times the employee's hourly rate rather than double.

^ Excess payment was a result of a miscalculation rather than improperly reported hours.

Excess / (Under) Payments			
Gross Pay	FICA	IPERS	Total
30.00	-	-	30.00
75.00	-	-	75.00
105.00	-	-	105.00
27.00	2.07	-	29.07
(216.00)	(16.52)	-	(232.52)
16.50	1.26	-	17.76
16.50	1.26	-	17.76
(156.00)	(11.93)	-	(167.93)
\$ 47,105.54	3,595.29	4,540.44	55,241.27

Report on Special Investigation of the
Butler County Sheriff's Office

Staff

This special investigation was performed by:

Katherine L. Rupp, CPA, Manager
Marcus B. Johnson, Senior Auditor
Nicole Roethlisberger, Senior Auditor
Jon G. Hanson, Staff Auditor
Mark W. Hart, Assistant Auditor
Steven D. Rater, Assistant Auditor

A handwritten signature in black ink that reads "Annette K. Campbell". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Annette K. Campbell, CPA
Deputy Auditor of State

Appendices

Appendix 1

Report on Special Investigation of the Butler County Sheriff's Office

Copy of Sheriff's Office Addendum to the County Employee Handbook

MONTHLY TIME SHEET

NAME: Froning, Brittany

HOME DEPT: 05

FOR MONTH OF: May

BUDGET #: 0001-05-1050-000-10000

HOURLY

Day	Regular Hours Worked	Overtime Hours @ 1.5	Overtime Hours @ 2 (Holiday)	Sick Hours	Vacation Hours	Total Hours
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
TOTALS:	<u>118</u>	<u>29</u>				<u>147</u>
Office Use Only:	R	OT	OTS	S	V	n/a

Hourly Rate: 16.00

Regular Pay: \$1888.00

Overtime Pay: \$696.00

TOTAL Pay: \$2584.00

EMPLOYEE SIGNATURE: Brittany D. Froning

SUPERVISOR SIGNATURE: [Signature]

Report on Special Investigation of the
Butler County Sheriff's Office

Copy of Sheriff's Office Addendum to the County Employee Handbook

MONTHLY TIME SHEET

NAME: Roose, KarsonHOME DEPT: 05FOR MONTH OF: MayBUDGET #: 0001-05-1040-000-10000 HOURLY

Day	Regular Hours Worked	Overtime Hours @ 1.5	Overtime Hours @ 2 (Holiday)	Sick Hours	Vacation Hours	Total Hours
22	8					8
23	8					8
24						
25	8					8
26						
27						
28						
29	8					8
30	8					8
31						
1						
2						
3						
4						
5						
6	8					8
7	8					8
8	8					8
9	10.5	2.5				10.5
10	11.5	3.5				11.5
11	5.5					5.5
12	8					8
13	8					8
14	8					8
15	8					8
16						
17						
18						
19						
20						
21	8					8
TOTALS:	107.5	22				69.5

9100.026

Hourly Rate: 16.00Regular Pay: \$1720.00Overtime Pay: \$528.00TOTAL Pay: \$2248.00

Office Use Only: R OT OTS S V n/a

EMPLOYEE SIGNATURE: Karson RoseSUPERVISOR SIGNATURE: [Signature]

Appendix 1

Report on Special Investigation of the Butler County Sheriff's Office

Copy of Sheriff's Office Addendum to the County Employee Handbook

MONTHLY TIME SHEET NAME: TRUAX, BEVERLY HOME DEPT: 05

FOR MONTH OF: May BUDGET #: 0001-05-1040-000-10000 SALARIED-Sheriff Dept

Day	Bereave- ment Hours	Jury Duty Hours	Overtime Hours @ 1.5	Overtime Hours @ 2 (Holiday)	Sick Hours	Vacation Hours	Meals \$\$ to be Paid
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12						8	
13							
14							
15							
16							
17							
18							
19							
20						8	
21						8	
TOTALS:				8		24	

B J OT OTS S V M
 \$ 21.43 x 8 \$ 171.44

EMPLOYEE SIGNATURE: Beverly J. Truax SUPERVISOR SIGNATURE: [Signature]

Report on Special Investigation of the
Butler County Sheriff's Office

Copy of Sheriff's Office Addendum to the County Employee Handbook

MONTHLY TIME SHEET

NAME: *Froning, Brittany*

HOME DEPT: 05

FOR MONTH OF: *April*

BUDGET #: 0001-05-1050-000-10000

HOURLY

Day	Regular Hours Worked	Overtime Hours @ 1.5	Overtime Hours @ 2 (Holiday)	Sick Hours	Vacation Hours	Total Hours
22						
23						
24	8					
25	8					
26	8	4				
27	8					
28	8					
29	8					
30			8			
31	8					
1	8					
2						
3						
4	8					
5	8					
6						
7						
8						
9	8					
10	8					
11	8					
12						
13						
14						
15						
16	8					
17						
18	8					
19						
20	8					
21	8					
TOTALS:	120	20	8			

Office Use Only: R OT OTS S V n/a

Hourly Rate: 17.00

Regular Pay: 2040.00

Overtime Pay: 782.00

TOTAL Pay: 2822.00

EMPLOYEE SIGNATURE: *[Signature]*SUPERVISOR SIGNATURE: *[Signature]*

Report on Special Investigation of the
Butler County Sheriff's Office

Fact Sheet – Wage and Hour Division (WHD) – U.S. Department of Labor

COMPENSATION

In order to establish a fair and equitable compensation for each employee at the Butler County Sheriff's Office the following minimums and maximums salary, ipers, medical insurance, vacation, holiday pay, com-time and over-time is established.

COMP-TIME

Comp-time is paid to an employee at the rate of one and one half hours for every hour of approved over-time worked. The Sheriff retains the right to give over time in the form of comp-time or paid over-time, depending on the needs of the office.

HOLIDAY PAY

The Butler County Supervisors publish a list of Holidays that the County will observe for the coming year. Deputies, Dispatchers and jailers full-time or part-time will be paid double time for any holiday they are scheduled to work. The Sheriff reserves the right to give a day off for the Holiday in lieu of double time, depending on the employee's duties.

INSURANCE

Present insurance is John Deere Health Plan. Each full-time employee is entitled to the insurance plan that is needed. Insurance benefit may change on a yearly basis due to budget requirements. A description of benefits, eligibility, contribution levels, and continuation of benefits (COBRA) may be obtained from the Engineers Office at the courthouse.

IPERS

Iowa Public Employees Retirement System (IPERS). Butler County and employees will pay into the IPERS system at the rate prescribed by law.

ON-CALL

No compensation will be paid for on call time.

OVER-TIME

Over-time will be paid at the rate of one and a half times the hourly rate. Over-time will be paid according to Fair Labor Standards Act. Over-time must be documented on patrol reports, stating the reason and number of hours worked. Overtime will not be paid for time spent attending seminars, classes, training, or professional association meetings. Sheriff retains the right to give comp-time instead of overtime depending on the needs of the office.

SALARY

The following salaries will be for full-time sworn Deputy Sheriffs:

Starting salary: minimum of 60% of Sheriff's salary, maximum of 70% depending on qualifications.