

St. Tammany Parish Sheriff's Office

AGREED-UPON PROCEDURES

As of and for the Year Ended June 30, 2016



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Randy Smith, Sheriff
St. Tammany Parish Sheriff's Office
701 N. Columbia St., Room B1010-2
Covington, LA 70433

We have performed the procedures enumerated below, which were agreed to by the St. Tammany Parish Sheriff's Office (the "STPSO"), solely to assist you with respect to reviewing STPSO internal controls over certain accounting processes and information technology access controls as of and for the year ended June 30, 2016. Management of STPSO is responsible for its accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The STPSO's responses were not subjected to any procedures applied in the engagement and, accordingly, we make no representations regarding them.

The procedures we performed and our exceptions are as follows:

Procedure 1 – Evidence Room Physical Inventory

1. Perform an inventory test count on a haphazard selection of forty (40) items (twenty [20] from the evidence rooms [four (4) locations] inventory listings and twenty [20] from the evidence rooms).
 - a. Compare evidence description, location, quantity, and any other pertinent information as included on the inventory listing to the actual evidence in storage (or from storage to listing).
2. Review STPSO policies for evidence rooms and ensure that such policies and related procedures are identical and are being adhered to for each Evidence Room.
 - a. Perform a walkthrough of the inventory process at each Evidence Room to ensure that the STPSO Evidence Room Policies are being adhered to.

Results: No exceptions noted.

Procedure 2 - Procurement/Cash Disbursements

1. Haphazardly select twenty-five (25) purchases and perform the following procedures:
 - a. Inspect supporting documentation to determine if Louisiana Public Bid Law is applicable.
 - b. If applicable, inspect bid files to determine compliance with Louisiana Public Bid Law.
 - c. Inspect supporting documentation (i.e. vendor invoice, cancelled check, receiving report, and purchase order) to determine if purchase was made in accordance with STPSO's Purchasing Policy.

Results: Purchase orders for three (3) purchases were not generated as required by the STPSO Purchasing Policy. One (1) purchase which required a public bid was advertised for fourteen (14) days before the opening bid which is less than the required minimum of fifteen (15) days. One (1) purchase exceeded the threshold of \$10,000 to \$30,000 which required STPSO to obtain at least three (3) quotes, but no additional quotes were found on file. Also, no confirmation or acceptance letter was noted on file for this purchase. (See RS 38:2212.1)

Management's Response: A new procedure has been put into place requiring all bids to be reviewed by the Budget Manager to provide oversight and compliance with policy. All quotes are to be scanned into STPSO financial software. Purchasing Agents have been trained on both Louisiana law and the updated policy.

Policy has been implemented and reads:

"Purchases of Materials, Supplies, and Equipment that are \$10,000 but less than \$30,000 – require 3 quotes (fax, written, email, etc.). Only after the administrative and technical compliance determination, a price comparison is made between firms found to be compliant, and then a PO is issued. All quotes have to be scanned into the Purchase Requisition request in Munis. A written confirmation of the accepted offer is required and made a part of the purchase file."

"For the procurement of materials, supplies, and equipment, invitation for Bid shall be published at least twice in the local newspaper that serves as the official journal of St. Tammany Parish; the first advertisement must appear at least 15 days before the opening of the bids; the first publication shall not occur on a Saturday, Sunday, or legal holiday.

Procedure 3 - Payroll and Personnel Related Items

1. Review STPSO personnel policies, including the approval process for any overtime and extraordinary charges.
2. Haphazardly select forty (40) payroll disbursements, which contained pay for overtime and/or extraordinary charges, and inspect the underlying payroll and personnel records

to determine both the existence of the employee and the appropriate support and approval of any overtime or extraordinary charges.

3. Inspect personnel file for appropriate documentation of selected employee's salary/pay rate and determine if salary/pay rate is approved and, if applicable, in accordance with established STPSO pay scale.

Results: No exceptions noted.

Procedure 4 - Cash Receipts – Civil Department

1. Review STPSO policies for cash receipts and deposit of fines, fees, and commissions related to its Civil Department.
2. Haphazardly select forty (40) cash receipts and perform the following procedures:
 - a. Inspect supporting documentation and determine if they were processed in accordance with STPSO policies.
 - b. Inspect evidence of timely bank deposit and ensure that the deposit was completed and performed by personnel independent of the cash receipts processing and accounting.

Results: No exceptions noted.

Procedure 5 - Information Technology Access Controls

1. Obtain a list of current employees either through payroll reports or alternative sources and a list of all system users that includes associated access permissions. Verify all active system users are current employees.
2. Obtain and review the following policies:
 - a. Information security policies,
 - b. Change management policies, and
 - c. Logical access and password policies.
3. Obtain a list of terminated, resigned, or retired employees during fiscal year 2016 and determine that any computer hardware provided to them has been returned and accounted for.
4. For all active systems verify that the password settings are consistent with logical access and password policies or are consistent with management's understanding of its logical access and password policies.
5. For a haphazard sample of twenty-five (25) current management-level employees the following procedures will be performed:

- a. Verify that access controls are consistent with system access control settings noted in Procedure 4 above.
6. Verify that user permissions are set in accordance with the logical access policy based on the employee's position and responsibilities.

Results:

1. We compared all of the names on the active user lists of each of the 14 systems selected by management to all of the employee names reported on the payroll records dated August 8, 2016. Our findings are summarized in the table below.

System	Active User Names Matched to a Payroll Record (a)	Active User Names Without a Matching Payroll Record (d)	
		Unique Names (b)	Shared/General Users (c)
Citrix	3	0	1
Details	25	2	6
Great Plains	18	10	11
JMS	677	383	43
System	Active User Names Matched to a Payroll Record (a)	Active User Names Without a Matching Payroll Record (d)	
		Unique Names (b)	Shared/General Users (c)
JMS WR	28	1	1
JPI	22	10	12
Kronos	732	30	3
Laserfiche	232	45	10
Logbook	220	135	0
Munis	144	25	13
Netmotions	1	0	3
Receipts	61	23	0
RMS	677	392	40
Sapphire	27	10	0

a) Represents the number of active user accounts in each system with a name that matches an employee name in a payroll record per the August 8, 2016 Payroll list provided by the STPSO.

b) Represents the number of active user accounts in each system where the username appeared to be a name of an employee but a corresponding name did not exist in the payroll record.

- c) *Represents the number of active user accounts where the name did not appear to be a name of an employee (i.e. generic or system names/accounts) and a corresponding employee name did not exist in the payroll records.*
- d) *The total active user accounts without a matching payroll record (b + c) is 1,209.*

Management’s Response: 77 user accounts identified as a result of this audit should have been disabled. Once made aware of this discrepancy, the accounts were immediately disabled. All remaining user accounts are linked to historical data, belong to outside entities or other technically required accounts which remain secure, valid, and active accounts.

506 user accounts cannot be removed due to historical data in the program being tied to those users; however log in credentials remain deactivated. The administration is reviewing the drafted policy and plans to formally adopt a policy. Technicians have been advised to strictly follow these security procedures. Internal controls measures have been set into place to ensure terminated users’ access is deactivated.

- 2. The policies listed in procedure 5 section 2 were drafted in 2015 and submitted for STPSO previous management for their review and approval. As of the date of our procedures, these policies had not been formally approved and implemented.

Management’s Response: The current administration is reviewing the drafted policy and plans to formally adopt a policy in a timely manner.

- 3. We obtained a list of terminated, resigned, and retired employees during fiscal 2016 and the corresponding Check-out forms provided by the HR Department to verify the computer hardware assigned to each such employee had been returned to the STPSO. Of the 112 employees, we were able to confirm that the documentation related to 80 former employees indicated that the hardware had been returned. We identified the following exceptions related to the documentation of the remaining 32 former employees:

Number	Nature of Exception
10	The Check-out form was not on file
22	The Check-out form was missing key information or employee signatures

Management’s Response: The current administration is addressing this by ensuring the equipment return procedures are in the adopted policy as well as providing instruction and internal control mechanisms to technicians collecting equipment. Additionally, the administration is evaluating options for a property control system.

- 4. As previously noted, a formal password policy had not been approved as of the date of this report. We utilized the draft of the password policy as management’s

understanding of its logical access and password policies to perform this procedure. We noted the following in relation to the 14 systems selected:

System	Consistent with Password Policy (Yes/No)
Citrix	Yes
Details	Yes
Great Plains	Yes
JMS	No
JMS WR	No
JPI Star	Yes
Kronos	Yes
Laserfiche	Yes
Logbook	Yes
Munis	Yes
Netmotions	Yes
Receipts	Yes
RMS	No
Sapphire	Yes

Management’s Response: The current administration is reviewing the drafted policy and plans to formally adopt a policy in a timely manner. It should be noted that personnel must log into the STPSO network with a complex password in order to gain access to RMS, JMS, and JMS WR. We take network and data security seriously and will continue to review and improve controls.

5. We selected 25 current management level employees from the list provided by the Chief Administrative Officer and verified the user-level password settings were consistent with the system access control settings noted in Procedure 4 above. For the 25 management level employees selected, password settings were not implemented in the following systems:

- a. JMS
- b. JMS WR
- c. RMS

- a) *Though the three systems listed above did not have password settings implemented, it should be noted that access to those systems is allowed only after the user has successfully logged in to the network, which operates under more stringent password policies.*

Management’s Response: The current administration is reviewing the drafted policy and plans to formally adopt a policy in a timely manner. It should be noted that personnel must log into the STPSO network with a complex password in order to gain access to

RMS, JMS, and JMS WR. We take network and data security seriously and will continue to review and improve control.

6. For the employees selected in procedure 5, we reviewed user permissions to verify if the rights were appropriate given the employee’s position and responsibilities. We noted the following for the 25 current management level employees selected in relation to the 14 systems selected:

System	Employees with rights set in accordance with the policy	Employees with No Access	Exceptions	
			Employees with rights which appear not to be set in accordance with the policy	Superuser Rights
Citrix	25	0	0	0
Details	0	24	0	1
Great Plains	0	22	1	2
JMS	13	12	0	0
JMS WR	3	22	0	0
JPI	3	22	0	0
Kronos	23	0	0	2
Laserfiche - Admin	12	10	3	0
Laserfiche – Criminal	14	10	1	0
Laserfiche – Personnel	2	21	1	1
Logbook	5	20	0	0
Munis	0	1	0	24
Netmotions	25	0	0	0
Receipts	5	17	3	0
RMS	9	16	0	0
Sapphire	1	24	0	0

Management’s Response: User rights were carefully examined and proper adjustments were made to ensure security while considering employee’s job duties, responsibilities and overall internal control.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the internal controls over certain accounting processes and information technology access controls. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Appendix A includes our additional observations and recommendations we noted during the course of our engagement.

This report is intended solely for the information and use of STPSO and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Case, Riggs & Ingram, L.L.C.

January 26, 2017

Appendix A

St. Tammany Parish Sheriff's Office

Observations and Recommendations

Evidence Room Physical Inventory

1. **Physical Security:** The St. Tammany Parish Sheriff's Office ("STPSO") should consider installing video surveillance cameras in each of its evidence rooms and vehicle lot as recommended by the International Association for Property and Evidence, Inc. Installing a surveillance system would provide STPSO a record of entry and activity in the evidence rooms as well as act as a deterrent for any unauthorized activity. STPSO should consider implementing the physical controls over its evidence rooms recommended by the International Association for Property and Evidence, Inc.

Management's Response:

Evidence personnel are obtaining cost estimates to implement video surveillance cameras in these locations and will submit their findings in budget requests for FY-2018.

2. **Inventory Counts:** STPSO should consider performing periodic (quarterly) inventory cycle counts by personnel independent of the evidence room in order to regularly track the accuracy of the evidence room inventory. The inventory counts should be both from the inventory listing to the evidence room inventory, and conversely from the evidence room inventory to the inventory listing.

Management's Response:

The Sheriff is assigning an internal Audit Team devised of personnel throughout various departments that will perform random sampling audits to ensure accuracy of evidence inventory.

3. **Inventory Tracking System:** STPSO should continue to explore upgrading and consolidating its 2 evidence inventory systems and manual logs into a single evidence inventory system to reduce the time and effort required when researching evidence information and to reduce the likelihood of any errors in the evidence inventory system.

Management's Response:

STPSO currently has data in two different evidence tracking systems. We recognize the value of a consolidated system and will explore options weighing factors such as cost, improved efficiency, and security when making investment decisions.

Cash Receipts - Civil Department

1. **General Recommendation:** There were no formal internal control policies noted for the Civil Department. Formal written internal control policies should be created. These policies should be detailed with responsibilities for each position and policies for the review/approval of tasks

including the required timing and designation of staff members who will perform the review. Internal control procedures should also state that the person who signs checks is to review the check against supporting documentation, such as an invoice. The invoice should be reviewed for proper payee, amount, and that the invoice is not a duplicate. Additionally, the Civil Department should be on the same accounting system as the STPSO Finance Department.

Management's Response:

Internal control policies and procedures have been drafted and are currently being formalized. A request for proposal (RFP) for consolidated civil Case Management (CMS) and financial software was recently accepted and we are in the contracting phase of this project.

2. **System Control Weakness:** It came to our attention that administrative personnel have the ability to change the vendor's name on the check, while preparing checks in Great Plains. The system records the payment under the assigned vendor while the check can be printed with a different, manually-entered, vendor. Per the Civil Department Supervisor, five (5) STPSO personnel have these rights to change vendors. Further, we noted that the Finance Department prints checks but does not agree them to the underlying support. Thus, the Finance Department is not a mitigating control for the check disbursement process.

Recommendation: The Finance Department should obtain a vendor summary from Great Plains and agree the vendors from the report to the payees on all checks before they are sent in order to ensure the check was made out to the appropriate vendor as agreed to the invoice.

3. **Internal Control Weakness:** The Civil Department Supervisor has the ability to create checks. This is a significant control risk as the Supervisor is the only person with authority to sign checks in the Civil Department and is also responsible for reviewing checks after they have been generated.

Recommendation: The Civil Department Supervisor, who reviews and signs checks, should not have the ability to create checks. We recommend removing the right to generate checks from the Supervisor's user profile in Great Plains and/or having someone in the Finance Department review the checks before mailing them.

Management's Response:

The Civil Department currently utilizes two software applications to perform their duties; Case Management software (CMS) for its operations and Great Plains for financials. The Civil Department adds vendors to CMS and performs their daily operations. We changed all civil employees' computer rights to not allow the entry or alteration of vendor information in the financial software Great Plains. All vendor information in Great Plains can only be altered by a designated employee in the Finance Department. For cash disbursements, a civil employee requests a batch of checks; Finance then prints the checks, and compares them with the supporting documentation. As a secondary internal control measure, the civil supervisor randomly audits and reconciles the cash disbursement report with underlying documentation.

This also eliminated the risk of civil being able to print checks to manually entered vendors. The new civil software that is being developed will provide added control.

4. **Internal Control Weakness:** All administrative personnel of the Civil Department and one accountant from the Finance Department have the ability to create vendors in Great Plains. Great Plains does not have a system control to require entity I.D. This is an internal control risk due to those same administrative personnel having the job responsibility of preparing checks. We were informed that those personnel are able to generate checks due to them being cross trained and periodically rotate job duties on a routine basis.

Recommendation: The STPSO should consider limiting the ability to create new vendors in Great Plains to someone outside the Civil Department. Another option is to create a process within the Civil Department that requires two personnel in order to create a vendor. The personnel requesting a new vendor completes a request for new vendor form. This form would be approved by either the personnel that signs checks or another employee that does not have the authority to generate checks. Only personnel performing this duty would be given user profile rights to create a new vendor. New vendors should be screened for existence through the IRS, Louisiana Secretary of State website, and possible other screening procedures (verify sam.gov for suspension or disbarment) that other departments perform.

Management's Response:

We changed all civil employees' computer rights to not allow the adding or altering of vendor information in the financial software Great Plains. All vendor information in Great Plains can only be altered by a designated employee in the Finance Department. The new civil software that is being developed will provide added control.

Procurement/Cash Disbursements

1. **General Recommendation:** Supplement the Administrative Division Internal Control Document by including details of the job functions and controls for accounts payable and disbursements. Below are a few recommendations, but the entire disbursement process should be included with documentation as standard procedures, including the positions responsible for each task and required documentation of sign-offs for completed procedures and reviews.

Purchasing and Accounts Payable section - General

- a. Document which positions can generate a requisition and which positions are authorized to approve a requisition. Include dollar thresholds that require certain levels of approval. For example, purchases over \$5,000 are approved by a Major.
- b. Document the Purchasing Department's role in matching the requisition with a budgeted item and include the approval process for overriding the system to create a purchase order for requisitions without a designated budget item or sufficient appropriations. Create a policy to review all overrides to help mitigate budget overruns.

- c. Document whether a purchase order is needed on every purchase.
- d. Document the entire process between the purchase order being generated to the ultimate receipt of goods and recording of them into the system, including identifying specific personnel to perform each task. Accounts Payable personnel should verify that the goods were recorded as received in the system before the invoice is processed. Accounts Payable personnel should compare the purchase order, receiving slip, and invoice, agreeing the number of items and dollar amounts. If there is a variance, the reason should be documented on the support and signed-off by a supervisor, approving the check for processing. We recommend a threshold be established for the approval of any variance between the purchase order and invoice that exceeds a specific amount.
- e. Document specific procedures for approval of payment. We noted some items contained budget manager's signature as approval on the purchase orders and other items were approved via email.
- f. Each invoice and/or receiving report should be date stamped when "received."
- g. Document which positions should have the user profile rights to generate and sign checks and how often checks are generated.
- h. Document the process of the Finance Department's review of checks and underlying support (invoice, purchase order, receiving slip) before the check is mailed. The review is to ensure all the necessary support is compiled, the check amounts agrees to the invoice, any variance from purchase order to invoice was approved, and the check was written to the appropriate vendor per the invoice and purchase order. The internal control document states that the Accounts Payable Supervisor reviews checks, but we were informed that the Accounting Department is currently performing this function. STPSO should update the written policy to reflect current operating procedures or change procedures based on our recommendations above. Personnel performing the review should sign the invoice or other support as document of review.
- i. Document that the Controller performs a second review of checks before they are mailed. A cash disbursement summary is produced by the Controller and reviewed against the checks to ensure all generated checks were reviewed before mailing (no checks were misplaced), and vendor, date, and amount per invoice agrees to checks.
- j. Document that the Accounting Manager performs monthly inspections using the Internal Control Checklist.
- k. Other procedures included in the Internal Control Checklist, but not mentioned above, should be included in the written Account Payable/Disbursement Policies, such as approval of new vendors, safe keeping of check stock and printer key, required documents to be scanned and filed, review of purchase orders for sequential numbering, and open purchase orders.
- l. Add the required personnel level for approval of check requests over \$10,000, update the name and add a secondary approval, if applicable.
- m. Add the required personnel level for approval of checks over \$25,000.
- n. Enroll in positive pay with the STPSO's financial institution(s). Positive pay is an automated fraud detection tool offered by the Cash Management Department of most

banks. It is a service that matches the account number, check number, and dollar amount of each check presented for payment against a list of checks previously authorized and issued.

- o. Implement training on Louisiana Bid Law and incorporate into policies and procedures.

Management's Response:

We have devised a list of job functions and control responsibilities by position. Additionally, we require the accounting personnel responsible for the secondary check to affix their initials on the disbursement report prior to mailing checks.

- 2. **System Control Weakness:** Accounts payable employees can process invoices for purchase orders that are not marked "received" in Munis and/or others that are over budget. The system gives a warning for over-budget items, but there is no system control to stop an employee from both processing and generating a check.

Recommendation: We recommend STPSO perform a review of policies and procedures to ensure there are mitigating internal controls to address this risk. One mitigating control is approval of payment from the department that purchased the item. A mitigating control for items being over-budget is for over-budget items to be addressed during the approval of the purchase requisition and purchase order. STPSO should consider utilizing the module within Munis that allows budget monitoring within the purchasing system. In addition, a variance between the invoice and purchase order should be approved by the appropriate department, for any items that were purchased over the budgeted amount.

Management's Response:

Settings have been changed in Munis to prevent purchase requisitions and orders from being processed if funds are not available. The Budget Manager and Chief Administrative Officer have the ability to override. Policy requires accounts payable employees to confirm if purchase orders have been received prior to paying invoices. We also have internal controls in place to confirm this procedure is being followed. We are currently researching electronic mechanisms for preventing accounts payable from issuing checks if purchase orders are not received or are over budget.

- 3. **Internal Control Weakness:** We were informed that purchasing employees have log-in information for some of the authorized personnel that are required to approve purchase requisitions. There is a system control that requires purchase requisitions to be approved in order for purchase orders to be generated. This creates a control weakness by purchasing having the ability to override the system control.

Recommendation: We recommend the process around approving purchase requisitions and generating purchase orders be reviewed and controls be put in place to remove the risk of purchasing personnel having the ability to process a purchase order without the requisition

being authorized by appropriate personnel. A policy should be implemented that log-in information be kept strictly confidential based on individual access.

Management's Response:

Purchasing personnel have been instructed not to acquire or use other person's user names or passwords. All employees have been educated on the security risks of user name and password sharing.

Payroll and Personnel Related Items

1. **General Recommendation:** Improve the Administrative Division Internal Control Document by adding written details of the job functions and controls for approving and processing payroll. The entire payroll process should be documented in written form including the positions that perform each responsibility. Some procedures to include in the written policies are included below.

Payroll and Attendance Records– General

- a. STPSO should include in written policies that all time must be approved before payroll is locked at 10:00 AM every other Wednesday. The policy should include a list of individuals designated to approve time.
- b. STPSO should include in written policies that the Payroll Manager is to compare total hours per pay period from Kronos to Munis to ensure all hours were correctly recorded. STPSO should document the process for comparing paid time off and other data that is transferred between Kronos and Munis to ensure accuracy and completeness. The Payroll Manager should document approval of their review for accuracy and completeness of data transferred between systems.
- c. STPSO should include in written policies that the Human Resources Department perform a review of deductions and pay codes, including extra pay for degree, against support in personnel files. This can be performed on a sample basis or by a review of all new deductions and pay codes added within the month.
- d. STPSO should document procedures performed for employee terminations including what position(s) are responsible for terminating access rights in each system and the time period during which they should be removed from systems after termination. STPSO should perform and document periodic quality control tests to ensure all terminated employees have been removed from Kronos, Munis, Great Plains, and other systems used by the STPSO.
- e. STPSO should expand the existing extraordinary compensation policy to document the dollar amount of extraordinary compensation. We noted extra pay for degrees was within policy.
- f. STPSO should document the position responsible for approval of paid time off for each separate personnel group or positions.

Management's Response:

We are currently developing a written payroll procedure documenting the entire payroll process, job functions and internal controls.

2. **System Control Weakness:** It came to our attention that unapproved time can be transferred to Munis from Kronos.

Recommendation: We recommend an evaluation of Kronos to determine if a system control can be established that will prevent payroll data from being locked down and exported until all payroll information has been approved. Approval of time sheets, overtime, and paid time off by supervisors and management should be included in written payroll policies and procedures.

Management's Response:

Management is reviewing electronic internal control options to ensure the accuracy of imported payroll data.

3. **Recent Changes in FLSA:** As a result of recent changes to the Fair Labor Standards Act (FLSA) rules on overtime pay, public and private sector employees will be eligible for time-and-a-half pay effective December 1, 2016. The changes are estimated to affect over four (4) million employees and effectively double the salary threshold below which an employee is eligible for overtime pay from \$23,660 annually (\$455 per week) to \$47,476 annually (\$913 per week). Additionally, the recent changes to the FLSA require additional recordkeeping requirements by STPSO with respect to its payroll records.

Recommendation:

We recommend that STPSO evaluate the new regulations as soon as possible and minimize its financial and compliance burden by:

- Evaluating and realigning employees' workloads. Ensure that workloads are distributed to reduce overtime, that staffing levels are appropriate for the workload, and that employees are managing their time.

Management's Response:

An injunction suspending this regulation is in effect, however progressive action has been taken and no employees currently fit into this category.