

A REPORT BY
THE 2014-2015 CONTRA COSTA COUNTY GRAND JURY
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Report 1511

County Timekeeping Practices

Need for Accuracy in Recording Time & Remedies for Inaccuracy

APPROVED BY THE GRAND JURY:

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Contra Costa County Grand Jury Report 1511

County Timekeeping Practices

Need for Accuracy in Reporting Time & Remedies for Inaccuracy

TO: The Contra Costa County Board of Supervisors

Contra Costa County Auditor-Controller

SUMMARY

A critical function of any business or government agency is to ensure that its employees are properly compensated based on the time and services that they have provided. To do so, employers must have a system in place for employees to record time worked, as well as job functions performed, since pay for a job classification may vary based on the work an employee carries out.

The elements of timekeeping must allow for enough flexibility to accurately capture schedules and duties that earn additional pay. However, the more elaborate the timekeeping system, the more difficult it is for employees to accurately record time worked and specific work performed. Difficulties can lead to errors, which may be the result of inadequate training, lack of knowledge of changes and updates, or simple misunderstandings. It may also open the door to deliberate misstatement of time worked and duties performed.

Both honest errors and deliberate falsification can be identified by operational timekeeping audits and through inquiries or complaints from other employees. The latter method of identification requires an avenue for employees to report instances of perceived abuse without fear of retaliation, a "whistleblower" program.

However errors are identified, immediate response is essential to prevent abuse from becoming widespread. Errors can be minimized by thoroughly training employees at hire, and then at regular intervals during their employment to provide updates and changes. Allegations of deliberate falsification must be immediately and thoroughly investigated, with consistent enforcement of consequences.

While Contra Costa County's (the County) timekeeping system is complex, timekeeping training for new hires is inconsistent and inadequate. Department

operational audits do not include any review of how time worked is recorded. The County does not have a whistleblower program to report suspected timekeeping abuse or fraud.

The following actions could help correct these weaknesses:

- Provide more thorough and consistent timekeeping training.
- Include attestations of accuracy on timesheets.
- Require oversight by supervisors or managers.
- Include timekeeping in operational audits, and recommend corrective retraining as needed.
- Educate employees about whistleblower procedures.
- Institute a link to the whistleblower program on the County intranet.

The focus of this report is the County's timekeeping practices, employees' obligations and responsibilities for accuracy, and remedies for timekeeping errors and suspected abuse and/or fraud.

BACKGROUND

Contra Costa County has more than 10,500 employees. Of these employees, roughly 80% are full or part time salaried employees and 20% are hourly employees. Salaried employees earn additional pay under various circumstances. Some of the more common examples of the 230 variable timekeeping pay codes are overtime pay, shift differential pay, hazard pay, on-call pay, and call-back pay.

The County has a monthly pay cycle that runs on the 10th of the month for salaried employees. These employees may opt to receive up to one-third of their monthly pay as an advance on the 25th of the month preceding the regular pay cycle for the payment. Most salaried employees have chosen to receive this advance. County employees who are hourly are on a semi-monthly pay cycle. These employees receive their pay on the 10th and 25th of the month. This pay cycle structure adds one of many levels of complexity to the payroll system.

In the late 1990s, technology made the process of timekeeping and payroll an automated function allowing for consolidation of timekeeping and payroll systems. The County began a staged rollout of a system called Kronos to County Departments in 1998 with the final department going on-line in 1999. However, before this rollout began, the initial implementation of the Kronos system revealed that, as configured, Kronos would not be operationally feasible for the County because it only allowed the input of timekeeping data one employee at a time. With 10,300 County employees at that time, single employee entry input was not practical. The Auditor-Controller's office worked with Kronos and developed the Rapid Data Entry system as a solution. The Rapid Data Entry system allowed departments to select multiple employees within a department or division and enter individual employee time codes on a single data entry screen. Kronos and Rapid

Data Entry systems are still in use today. Together these systems send the timekeeping data to the County payroll program called PeopleSoft. The potential for timekeeping fraud is prevalent due to confusion about pay code use. Different clerks may enter information about the same work performed by the same position but using different pay codes, resulting in incommensurate pay or benefits. For example, employees may incorrectly receive pension compensable time for time that should not be coded as pension compensable. Timekeeping audits are not performed on timekeeping records to ensure accuracy.

If a County employee suspects fraud or other timekeeping abuses taking place, the employee has no readily available avenue for reporting it. The County does not have its own whistleblower policy or procedures in place.

DISCUSSION

Timekeeping in the County is complex due to the large number of employees, multiple bargaining units and a high degree of decentralization. At least 28 departments operate independently throughout the County. Fifteen unions with 19 Memoranda of Understanding (MOU) create 30 bargaining units, and generate approximately 90 different sets of rules for the application of the various pay codes within each position in the County.

Of the County's 10,500 employees, approximately 80% are full or part time salaried employees, while the remaining 20% are hourly employees. Job description and pay grade determine compensation for the salaried employees. Many of these employees are eligible for variable compensation, which is determined by the governing MOU. These detail types and rates of compensation applicable to the variable pay codes. Currently there are 230 timekeeping pay codes in effect.

The County's current system is based on employees manually recording their time on a timesheet or timecard. The timesheet, which is signed by the employee and the employee's supervisor or manager, contains no attestation or certification of accuracy by either. The addition of an attestation is widely accepted to be a strong deterrent against abuse or fraud and mandates review and verification by management. To date, the County has not implemented a way to verify the accuracy of a timesheet. The information from the timesheet is then entered by a pay clerk who assigns a pay code that he or she interprets to be correct. The Auditor-Controller's Office runs payroll queries that have caught inaccurate timecode entries. An example is when employees performing exactly the same work, but in different locations, have had their work assigned to different pay codes because different pay clerks, even in the same department, may not share the same interpretation of the pay code. However, not all inaccuracies are identified by these queries. In a 2013 *Contra Costa Times* column, Daniel Borenstein, wrote that doctors at the Regional Medical Center were receiving on-call pay when they were actually not on-call. Because of this article, the Auditor-Controller's Office has since

increased the number of payroll queries, but does not include timekeeping records as part of these operational audits.

With over 50 payroll clerks entering pay codes for over 10,500 employees, governed by 19 different MOUs, centralized training is not feasible. However, department-specific procedures could be codified and made available. Without these written procedures, employees who fill out their own timesheets are left to be trained by payroll clerks, supervisors, or managers, many of whom have not themselves received department-specific training.

Beginning in 2012, the County began working with ADP, an industry-leading payroll service, to update their payroll and timekeeping systems. One critical aspect of a new system is the implementation of a scheduling system. The ADP version is called eTime scheduler and is a component of the timekeeping system.

In anticipation of rolling out a new timekeeping system, the County Administrator's Office released Administrative Bulletin 435. This bulletin establishes policy, procedures, and criteria, for the evaluation, authorization, and implementation for the already-existing 9/80 work schedules. A 9/80 work schedule allows an employee to work 80 hours in nine days instead of ten days. Its purpose, as outlined in this bulletin "is to enhance County service and accommodate employee lifestyle and work preference while not adversely affecting the interest of the County, departments, other employees, or the public." These schedules, in conjunction with existing County-approved schedules, bring the total number of approved schedule patterns to 917 (see Appendix A). Of these 917 approved patterns, currently 661 patterns are in use. This number of schedule patterns adds a higher degree of complexity to an already complex system.

At the time of this report, ADP has not been able to meet the County's need for a comprehensive timekeeping system. This situation is due to the complexity created by the number of time codes allowed under the operating MOUs, the number of schedules available to employees and the advance payment option.

The delay in implementing the new timekeeping system led to the Auditor-Controller's Office developing a Time Schedule Collection Website to use in the interim. In March of 2014, all County departments were instructed to input and maintain full and part-time employees' schedules on the Time Schedule Collection Website until implementation and rollout of the ADP eTime system. Currently only 4,723 employees (56.7%) of the 8,326 employees whose timekeeping will be tracked by the ADP eTime system have a schedule in this website. While failure to properly use the Time Schedule Collection Website may open the door to timekeeping mistakes or fraud, the County does not have its own whistleblower policy or any publicized procedures for employees to report such instances.

FINDINGS

- F1. County employees record their time on timesheets or timecards.
- F2. County employees and their supervisor or manager are not required to attest to the accuracy of their timesheets or time cards.
- F3. The County has not implemented a method to verify the accuracy of timesheets and timecards.
- F4. Pay clerks sometimes enter inaccurate pay codes due to misunderstandings, lack of training, and lack of department-specific codified procedures.
- F5. In March of 2014, County departments were directed to maintain employees' schedules in the County-developed Time Schedule Collection Website.
- F6. Currently, only 4,723 (56.7%) of the 8,326 employees have schedules in the Time Schedule Collection Website.
- F7. The County encounters difficulty in tracking and recording appropriate time and pay codes due to the complexity of its timekeeping structure.
- F8. The County does not have its own whistleblower policy or procedures in place for employees to report suspected timekeeping fraud.
- F9. Deficiencies in timekeeping practices are not systematically identified and corrected because operational audits do not include timekeeping practices and payroll queries are not sufficiently comprehensive to identify all deficiencies.
- F10. The County has a semi-monthly pay cycle for hourly employees and has created what amounts to a semi-monthly pay cycle for salaried employees by allowing these employees the option to take up to a one-third advance.

RECOMMENDATIONS

- R1. The County should require timesheets or the system of time reporting to include a signed attestation of accuracy from the reporting employee and employee's supervisor or manager.
- R2. The County should require department supervisors or managers to periodically review attendance and time records to ensure both accuracy and completeness.
- R3. The Auditor-Controller's Office should consider codifying timekeeping and pay code procedures for each department, and identifying funds to do so.
- R4. The County should make timekeeping and pay code procedures promulgated by the Auditor-Controller's Office, along with associated training, available to all payroll clerks and included in the new employee orientation.

- R5. The County should direct all departments to place salaried employees' schedules in the Time Schedule Collection Website as required in the March 6, 2014 bulletin from the office of the Auditor-Controller.
- R6. The Auditor-Controller's Office should explore possible ways to reduce the number of pay codes to a more manageable level.
- R7. The County should consider developing whistleblower procedures for employees reporting suspected timekeeping fraud, posting these procedures on the County's intranet, and identifying funds to carry out these activities.
- R8. The Auditor-Controller's Office should consider including timekeeping practices in operational audits and recommending corrective action for all timekeeping deficiencies identified and identifying funds to carry out these activities.
- R9. The County should adopt a semi-monthly pay cycle for all employees which will eliminate the need for an option to take a monthly advance.

REQUIRED RESPONSES

	<u>Findings</u>	<u>Recommendations</u>
Contra Costa County Board of Supervisors	F2, F3, F4, F7, F8, F9, F10	R1, R2, R4, R5, R7, R9
Contra Costa County Auditor-Controller	F1, F4, F5, F6,	R3, R6, R8

Appendix- A

CONTRA COSTA COUNTY
Office of the County Administrator
ADMINISTRATIVE BULLETIN

Number: 435
Date: December 24, 2012
Section: Personnel

SUBJECT: 9/80 Work Schedules

The purpose of 9/80 Work Schedules is to enhance County service and accommodate employee lifestyle and work preferences, while not adversely affecting the interests of the County, departments, other employees, or the public. This Administrative Bulletin establishes policy, procedures, and criteria for the evaluation, authorization, and implementation of 9/80 work schedules.

- I. **APPLICABILITY.** This bulletin replaces and supersedes all other County and department policies regarding 9/80 work schedules.
- II. **AUTHORITY.** In accordance with the provisions of Contra Costa County Ordinance Code Section 24-4.008, the County Administrator has the authority and the responsibility to establish and enforce personnel policies in County departments and agencies, including work schedule policies.
- III. **POLICY.** Department Heads may offer current and future employees a 9/80 work schedule with the first or second Monday or Friday off and with a start time of 7:30 am. or 8:00 am. This option is to be used for most employees who work a 9/80 work schedule.

Additionally, Department Heads may offer 9/80 work schedules in accordance with Appendix A, attached hereto. This authority is limited to those employees and to those schedules that are set forth in Appendix A. No other 9/80 schedules will be allowed and each bargaining unit is limited to its specified schedules.

9/80 work schedules may be implemented on a department-wide, division-wide, section-wide or work group basis.

- IV. **EMPLOYEE PARTICIPATION IN A 9/80 WORK SCHEDULE.** Participation in a 9/80 work schedule is voluntary for employees, but the prior, written approval of the Department Head is required. The decision of the Department Head on the issue of employee eligibility to participate in a 9/80 work schedule is final and is not subject to any appeal of any kind.

V. INITIATION, MODIFICATION, AND DISCONTINUATION OF AN EMPLOYEE'S 9/80 WORK SCHEDULE.

- A. General Rule: Initiation, modification, or discontinuation of a 9/80 work schedule must not adversely affect the services of the department, increase operating costs, or reduce revenues. Initial participation in a 9/80 work schedule, modification of an existing 9/80 work schedule, or discontinuation of a 9/80 work schedule may only occur two times each calendar year, per employee.
- B. Timing: A 9/80 work schedule may only be initiated, modified, or discontinued once an employee has completed his/her current scheduled work week. (Failure to follow this direction may result in an obligation to pay overtime to the affected employee.)

VI. FLEXING THE WORK SHIFT ON THE 8 HOUR WORK DAY

Flexing the work shift on the 8-hour workday for a FLSA non-exempt employee is not permitted unless expressly authorized by the Department Head. Allowing an employee to flex his/her work shift on his/her 8-hour workday will result in the obligation to pay overtime to the employee and should be avoided for that reason.

VII. TRANSITIONING WORK SCHEDULES.

When an employee transitions from a 5/40 work schedule to a 9/80 work schedule, the start date/time of the employee's work week will automatically change. This change means that some hours worked by the employee will fall in both the old workweek and the new workweek. For example, if the old workweek began on Sunday at midnight, and the new workweek is proposed to begin on Friday at noon, any hours worked between noon on Friday and midnight on Sunday will constitute both the last hours of the old 5/40 workweek and the first hours of the newly established 9/80 workweek.

In accordance with the Fair Labor Standards Act, when hours worked by a non-exempt employee fall within both the old and new workweeks, a calculation of overtime must be made by the Auditor's Office, which includes those hours in both the old and new workweeks, and the greater of the two amounts will be paid to the employee. When the non-exempt employee does not actually work those overlapping hours and instead uses leave accruals of any kind (vacation, sick leave, personal holiday, etc.), this overtime obligation is avoided. Department Heads should try to avoid this overtime situation to the extent it is operationally feasible.

/s/

Appendix A

Union	Barg Unit	Barg Unit Description	980
ALL	ALL	25, 2I, 3R,4N, 51, 8J, 8I,b8,bf, bs, C8,D8, HA, K2, K6,KK, KL, KU, KZ PP, QA, QM, QS, QT, QV, V#, VH, VN, ZA, ZB,ZN	980Mon1130a
ALL	ALL	25, 2I, 3R,4N, 51, 8J, 8I,b8,bf, bs, C8,D8, HA, K2, K6,KK, KL, KU, KZ PP, QA, QM, QS, QT, QV, V#, VH, VN, ZA, ZB,ZN	980Mon1200p
ALL	ALL	25, 2I, 3R,4N, 51, 8J, 8I,b8,bf, bs, C8,D8, HA, K2, K6,KK, KL, KU, KZ PP, QA, QM, QS, QT, QV, V#, VH, VN, ZA, ZB,ZN	980Fri1130a
ALL	ALL	25, 2I, 3R,4N, 51, 8J, 8I,b8,bf, bs, C8,D8, HA, K2, K6,KK, KL, KU, KZ PP, QA, QM, QS, QT, QV, V#, VH, VN, ZA, ZB,ZN	980Fri1200p
Local 1021	25	Social Services Unit	980Fri1100a
Local 1021	25	Social Services Unit	980Fri1230p
Local 1021	25	Social Services Unit	980Mon0100p
Local 1021	25	Social Services Unit	980Mon0130p
Local 1021	25	Social Services Unit	980Mon1100a
Local 1021	25	Social Services Unit	980Mon1230p
Local 1021	25	Social Services Unit	980Wed1100a
Local 1021	25	Social Services Unit	980Wed1130a
Local 1021	25	Social Services Unit	980Wed1230p
Local 1021	2I	Service Line Supervisors Unit	980Fri0100p
Local 1021	2I	Service Line Supervisors Unit	980Fri1100a
Local 1021	2I	Service Line Supervisors Unit	980Fri1230p
Local 1021	2I	Service Line Supervisors Unit	980Mon1100a
Local 1021	2I	Service Line Supervisors Unit	980Mon1230p
Local 1021	2I	Service Line Supervisors Unit	980Tue1100a
Local 2700	3R	General Clerical Unit	980Fri0200p
Local 2700	3R	General Clerical Unit	980Fri0500p
Local 2700	3R	General Clerical Unit	980Fri1000a
Local 2700	3R	General Clerical Unit	980Fri1030a
Local 2700	3R	General Clerical Unit	980Fri1100a
Local 2700	3R	General Clerical Unit	980Fri1230p
Local 2700	3R	General Clerical Unit	980Mon0100p
Local 2700	3R	General Clerical Unit	980Mon0800p
Local 2700	3R	General Clerical Unit	980Mon1000a
Local 2700	3R	General Clerical Unit	980Mon1030a
Local 2700	3R	General Clerical Unit	980Mon1100a
Local 2700	3R	General Clerical Unit	980Mon1230p
Local 2700	3R	General Clerical Unit	980Sat0100p
Local 2700	3R	General Clerical Unit	980Sat1230p

Appendix A

Union	Barg Unit	Barg Unit Description	980
Local 2700	3R	General Clerical Unit	980Thu0300a
Local 2700	3R	General Clerical Unit	980Thu0700p
Local 2700	3R	General Clerical Unit	980Thu1100a
Local 2700	3R	General Clerical Unit	980Tue0200a
Local 2700	3R	General Clerical Unit	980Tue0300a
Local 2700	3R	General Clerical Unit	980Tue0700p
Local 2700	3R	General Clerical Unit	980Tue0800p
Local 2700	3R	General Clerical Unit	980Tue1100a
Local 2700	3R	General Clerical Unit	980Tue1130a
Local 2700	3R	General Clerical Unit	980Tue1200p
Local 2700	3R	General Clerical Unit	980Wed1100a
Local 2700	3R	General Clerical Unit	980Wed1130a
Local 2700	3R	General Clerical Unit	980Wed1200p
Local 1230	4N	Fire Supression & Prevn Unit	980Fri1100a
WCE	51	Professional Engineers Unit	980Fri1230p
IHSS	8I	IHSS Public Authority-Mgmt	980Fri1230p
IHSS	8I	IHSS Public Authority-Mgmt	980Mon1100a
IHSS	8I	IHSS Public Authority-Mgmt	980Mon1230p
IHSS	8J	IHSS Public Authority-Non Mgmt	980Fri1100a
IHSS	8J	IHSS Public Authority-Non Mgmt	980Mon1230p
Unrep Mgmt	B8	Mgmt Classes-Classified & Exem	980Fri0100p
Unrep Mgmt	B8	Mgmt Classes-Classified & Exem	980Fri0130p
Unrep Mgmt	B8	Mgmt Classes-Classified & Exem	980Fri1100a
Unrep Mgmt	B8	Mgmt Classes-Classified & Exem	980Fri1230p
Unrep Mgmt	B8	Mgmt Classes-Classified & Exem	980Mon0100p
Unrep Mgmt	B8	Mgmt Classes-Classified & Exem	980Mon1100a
Unrep Mgmt	B8	Mgmt Classes-Classified & Exem	980Mon1230p
Unrep Mgmt	B8	Mgmt Classes-Classified & Exem	980Wed1130a
Unrep Mgmt	BD	Mgmt Classified & Ex Dept Head	980Fri0100p
Unrp Fire Mgmt	BF	Fire District (MS) Safety Mgmt	980Fri1100a
Jnrep Sheriff Mgm	BS	Sheriff's Sworn Executive Mgmt	980Fri1100a
Unrep Proj	C8	Management Project-Other	980Fri0100p
Unrep Proj	C8	Management Project-Other	980Fri1030a
Unrep Proj	C8	Management Project-Other	980Fri1100a
Unrep Proj	C8	Management Project-Other	980Fri1230p
UCDA	HA	Fire Management Unit	980Fri1100a

Appendix A

Union	Barg Unit	Barg Unit Description	980
Local 512	K2	Property Appraisers Unit	980Fri1030a
Local 512	K2	Property Appraisers Unit	980Fri1100a
Local 512	K2	Property Appraisers Unit	980Mon1030a
Local 512	K6	Supervisory Clerical Unit	980Fri1100a
Local 512	K6	Supervisory Clerical Unit	980Mon0100p
Local 512	K6	Supervisory Clerical Unit	980Mon0130p
Local 512	K6	Supervisory Clerical Unit	980Mon1100a
Local 512	K6	Supervisory Clerical Unit	980Thu0700p
Local 512	K6	Supervisory Clerical Unit	980Tue1100a
Local 512	KK	Income Maintenance Program Unit	980Fri1100a
Local 512	KK	Income Maintenance Program Unit	980Fri1230p
Local 512	KK	Income Maintenance Program Unit	980Mon0100p
Local 512	KK	Income Maintenance Program Unit	980Mon1100a
Local 512	KK	Income Maintenance Program Unit	980Mon1230p
Local 512	KL	Engineering Technician Unit	980Fri1030a
Local 512	KL	Engineering Technician Unit	980Fri1230p
Local 512	KU	Probation Supervisors Unit	980Thu0700p
Local 512	KU	Probation Supervisors Unit	980Thu1100a
Local 512	KU	Probation Supervisors Unit	980Tue1100a
Local 512	KZ	Social Svcs Staff Special Unit	980Fri1100a
Local 512	KZ	Social Svcs Staff Special Unit	980Fri1230p
Local 512	KZ	Social Svcs Staff Special Unit	980Mon1100a
Local 512	KZ	Social Svcs Staff Special Unit	980Mon1230p
Local 512	KZ	Social Svcs Staff Special Unit	980Wed1100a
PPOA	PP	Probation Unit of CCC	980Mon0100p
Local 1	QA	Agriculture & Animal Ctrl Unit	980Fri1100a
Local 1	QA	Agriculture & Animal Ctrl Unit	980Mon1100a
Local 1	QA	Agriculture & Animal Ctrl Unit	980Sun1200a
Local 1	QA	Agriculture & Animal Ctrl Unit	980Thu1000a
Local 1	QA	Agriculture & Animal Ctrl Unit	980Tue1000a
Local 1	QA	Agriculture & Animal Ctrl Unit	980Tue1100a
Local 1	QM	Engineering Unit	980Fri1030a
Local 1	QM	Engineering Unit	980Fri1100a
Local 1	QM	Engineering Unit	980Mon1030a
Local 1	QM	Engineering Unit	980Mon1100a
Local 1	QM	Engineering Unit	980Mon1230p
Local 1	QS	General Services & Mtce Unit	980Fri0930a
Local 1	QS	General Services & Mtce Unit	980Fri1030a
Local 1	QS	General Services & Mtce Unit	980Fri1100a

Appendix A

Union	Barg Unit	Barg Unit Description	980
Local 1	QS	General Services & Mtce Unit	980Mon1030a
Local 1	QS	General Services & Mtce Unit	980Mon1100a
Local 1	QS	General Services & Mtce Unit	980Wed1130a
Local 1	QT	Health Services Unit	980Fri1030a
Local 1	QT	Health Services Unit	980Fri1100a
Local 1	QT	Health Services Unit	980Mon1030a
Local 1	QT	Health Services Unit	980Mon1100a
Local 1	QV	Investigative Unit	980Fri1100a
Local 1	QV	Investigative Unit	980Mon1100a
DSA	VW	Sheriff's Sworn Mgmt Unit	980Fri1100a
DSA	VW	Sheriff's Sworn Mgmt Unit	980Mon1100a
DSA	VH	Deputy Sheriff's Unit-Sworn	980Fri1030a
DSA	VH	Deputy Sheriff's Unit-Sworn	980Fri1100a
DSA	VH	Deputy Sheriff's Unit-Sworn	980Mon1100a
DSA	VN	Deputy Sheriff's Unit-NonSworn	980Fri0200p
DSA	VN	Deputy Sheriff's Unit-NonSworn	980Fri0700p
DSA	VN	Deputy Sheriff's Unit-NonSworn	980Fri1030a
DSA	VN	Deputy Sheriff's Unit-NonSworn	980Fri1100a
DSA	VN	Deputy Sheriff's Unit-NonSworn	980Fri1230p
DSA	VN	Deputy Sheriff's Unit-NonSworn	980Mon1100a
DSA	VN	Deputy Sheriff's Unit-NonSworn	980Thu0300a
DSA	VN	Deputy Sheriff's Unit-NonSworn	980Thu0700p
DSA	VN	Deputy Sheriff's Unit-NonSworn	980Thu1100a
DSA	VN	Deputy Sheriff's Unit-NonSworn	980Tue0400a
DSA	VN	Deputy Sheriff's Unit-NonSworn	980Tue0700p
DSA	VN	Deputy Sheriff's Unit-NonSworn	980Tue1030a
Local 21	ZA	Supervisory Management	980Fri0100p
Local 21	ZA	Supervisory Management	980Fri1000a
Local 21	ZA	Supervisory Management	980Fri1030a
Local 21	ZA	Supervisory Management	980Fri1100a
Local 21	ZA	Supervisory Management	980Fri1230p
Local 21	ZA	Supervisory Management	980Fri7:30p
Local 21	ZA	Supervisory Management	980Mon0100p
Local 21	ZA	Supervisory Management	980Mon1000a
Local 21	ZA	Supervisory Management	980Mon1030a
Local 21	ZA	Supervisory Management	980Mon1100a
Local 21	ZB	Non-Supervisory Management	980Fri0100p
Local 21	ZB	Non-Supervisory Management	980Fri0300p
Local 21	ZB	Non-Supervisory Management	980Fri1000a
Local 21	ZB	Non-Supervisory Management	980Fri1100a
Local 21	ZB	Non-Supervisory Management	980Fri1230p

Appendix A

Union	Barg Unit	Barg Unit Description	980
Local 21	ZB	Non-Supervisory Management	980Mon0100p
Local 21	ZB	Non-Supervisory Management	980Mon1030a
Local 21	ZB	Non-Supervisory Management	980Mon1230p
Local 21	ZN	Non-Supervisory Nurse	980F11100a