State of Nevada
Governor’s Finance Office
Division of Internal Audits

Administrative Review Report

Nevada Department of Corrections

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Pay Practices and Collective Bargaining Agreements

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Pay practices and timesheet oversight can be improved to eliminate payment errors. Collective bargaining agreements can be clarified to prevent misunderstandings and ensure consistent and fair application of agreement provisions.

DIA Report No. 26-440-1
July 9, 2026

EXECUTIVE SUMMARY
Nevada Department of Corrections
Administrative Review Report

The Division of Internal Audits (DIA) reviewed 11,318 timesheets submitted by employees of High Desert State Prison over 19 pay periods in fiscal year 2026 and identified 5,124 timesheet errors. Errors were identified on 2,600 timesheets, resulting in thousands of pay adjustments. The review found timesheets were incorrectly coded and the existing timesheet review process was inadequate to identify coding errors. Inaccurate shift documentation, unreliable timesheet notes, and inconsistent coding practices hindered the ability of supervisors and pay clerks to verify regular time, overtime, special pay, leave usage, and other compensation. The frequency and volume of errors indicate timesheets are not being adequately reviewed and approved before payroll is processed.

The review identified significant errors involving overtime, shift differential pay, muster pay, holiday pay, and unpaid leave. Overtime shifts were frequently indeterminably documented or miscoded, shift differential pay was improperly included or excluded, and hundreds of muster pay coding errors resulted in pay adjustments. Holiday coding requirements were misunderstood and prone to error, particularly for employees working shifts that overlap legal holiday periods. The practice of "flexing" overtime hours to offset AWOL time further complicated timesheet review, increased coding errors, concealed unpaid absences, and reduced the accuracy and reliability of payroll records. Several egregious timesheet errors resulting in substantial overpayments further demonstrated weaknesses in employee review, supervisory review and approval, and payroll oversight.

The deficiencies identified extend beyond employee coding mistakes and indicate broader weaknesses in payroll oversight, employee training, and timesheet accountability. Inaccurate and incomplete documentation often prevented independent verification of compensation earned and hours worked. Enforcing timesheet coding requirements, updating and clarifying timesheet coding guidance, augmenting timesheet training provided to employees and trainees, investigating instances of suspected timesheet abuse, and installing badge readers at staff entrances will improve payroll accuracy, strengthen internal controls, enhance accountability, reduce improper payments, and help ensure funds are expended only for time actually worked and compensation properly earned.

Recommendations:

1.1 – *Enforce Timesheet Coding Requirements.*
1.2 – *Update and Clarify Timesheet Coding Guidance.*
1.3 – *Augment Timesheet Training Provided to Employees and Trainees.*
1.4 – *Investigate Instances of Suspected Timesheet Abuse.*
1.5 – *Install Badge Readers at Staff Entrances.*

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Multiple sections of the Fraternal Order of Police collective bargaining agreements (CBAs) effective July 1, 2025 through June 30, 2027, contain vague, ambiguous, and unspecific language that requires interpretation. Ambiguous language related to muster pay, shift differential pay, holiday compensation, and rural pay has resulted in inconsistent interpretations, recurring payroll errors, administrative inefficiencies, and avoidable costs to the state. Muster pay eligibility extends beyond circumstances in which employees are required to spend time entering and exiting correctional facilities or performing related pre-shift and post-shift duties, creating uncertainty regarding whether muster pay is intended to compensate employees for specific duties performed outside of scheduled shifts or to provide a fixed payment for any day worked. DIA identified numerous instances in which employees received muster pay while performing duties outside of correctional facilities.

The CBAs entitle employees to shift differential pay based on assignment to designated shifts rather than actual hours worked. Eligibility depends upon arbitrary shift designations rather than objective time-based criteria, creating ambiguity regarding qualifying shifts and resulting in inconsistent application of shift differential pay. Employees assigned to qualifying shifts receive shift differential pay for all hours worked, including hours worked outside periods that would traditionally justify a differential rate of pay, while employees assigned to non-qualifying shifts may not receive shift differential pay for substantially identical work performed during the same hours. Holiday pay provisions also lack sufficient specificity and fail to adequately address circumstances routinely encountered in a 24-hour correctional environment, including eligibility determinations involving unpaid leave and complex night shift schedules that span midnight.

The deficiencies demonstrate a need for the Nevada Department of Corrections to coordinate with the Department of Administration, Division of Human Resource Management (DHRM) to clarify CBA provisions and align them with operational realities. Revising muster pay eligibility criteria, establishing shift differential pay eligibility criteria based on hours worked rather than shifts assigned, clarifying holiday pay provisions, establishing limits on the number of hours that may be worked in one day and over consecutive periods of time, and clarifying rural pay eligibility would improve consistency in payroll administration, reduce disputes regarding employee entitlements, strengthen internal controls, improve accountability, reduce payroll processing errors, and help ensure compensation is paid only in circumstances intended by the CBAs.

Recommendations:

2.1 – ***Coordinate with DHRM to Negotiate and Clarify Eligibility for Muster Pay in Future CBAs.***
2.2 – ***Coordinate with DHRM to Establish Shift Differential Pay Eligibility Criteria Based on Hours Worked Rather than Assigned Shifts in Future CBAs***.
2.3 – ***Coordinate with DHRM to Clarify Holiday Pay Provisions in Future CBAs***.
2.4 – ***Coordinate with DHRM to Establish Limits on the Number of Hours that May be Worked in One Day and Over Consecutive Periods of Time in Future CBAs***.
2.5 – ***Coordinate with DHRM to Clarify Rural Pay Eligibility in Future CBAs***.

INTRODUCTION

At the direction of the Executive Branch Audit Committee, the Division of Internal Audits (DIA) conducted an administrative review of the Nevada Department of Corrections (NDOC). The administrative review was conducted pursuant to NRS 353A.045(6) and reported publicly at the request of the Executive Branch Audit Committee. The review focused on pay practices, timesheet oversight, and collective bargaining agreements. The administrative review's scope and methodology, background, and acknowledgments are included in Appendix A. DIA's administrative review objective was to assist NDOC with:

- ✓ Administering the timesheet review and approval process; and
- ✓ Identifying opportunities to improve implementation of collective bargaining agreements.

Nevada Department of Corrections Response and Implementation Plan

DIA provided a draft copy of this report to NDOC for review and comment. DIA considered NDOC's comments in the preparation of this report; NDOC's response is included in Appendix B. In its response, NDOC accepted the recommendations. Appendix C includes a timetable to implement the recommendations.

The Administrator of the Division of Internal Audits will evaluate the steps NDOC has taken to implement the recommendations and will determine whether the steps are achieving the desired results within six months after the final report is issued to the Executive Branch Audit Committee. The Administrator will report the six-month follow-up results to the committee and NDOC.

The following report (DIA Report No. 26-440-1) contains DIA's *findings, conclusions,* and *recommendations*.

Chapter 1
Pay Practices and Timesheet Oversight

The Nevada Department of Corrections (NDOC) can improve pay practices and timesheet oversight by:

1.1 Enforcing timesheet coding requirements.

Enforcing timesheet coding requirements will improve timesheet accuracy, reduce employee overpayments and underpayments, ensure compliance with NDOC and Division of Human Resource Management requirements, strengthen payroll internal controls, and reduce the administrative burden of correcting payroll errors.

1.2 Updating and clarifying timesheet coding guidance.

Updating and clarifying timesheet coding guidance will improve employee understanding of payroll requirements, promote consistent coding practices across NDOC facilities, reduce coding errors related to holiday pay and special pay types, improve payroll accuracy, and decrease the need for payroll corrections and adjustments.

1.3 Augmenting timesheet training provided to employees and trainees.

Augmenting timesheet training provided to employees and trainees, specifically correctional officer cadets, will improve employee knowledge of payroll and timesheet requirements, reduce coding errors made by new employees, increase payroll accuracy, and lower the administrative costs associated with reviewing and correcting timesheets.

1.4 Investigating instances of suspected timesheet abuse.

Investigating instances of suspected timesheet abuse will strengthen accountability for employee time reporting, deter future abuse, reduce improper payments, reinforce compliance with state policies and regulations, and help ensure public funds are expended appropriately.

1.5 Installing badge readers at staff entrances.

Installing badge readers at staff entrances will improve verification of employee arrival and departure times, strengthen oversight of hours worked and muster pay claims, increase the ability to identify potential timesheet abuse, and enhance payroll accountability.

Employee Timesheets Are Incorrectly Coded and the Timesheet Review Process is Inadequate to Identify Errors

The Division of Internal Audits (DIA) reviewed 11,318 timesheets submitted by employees of High Desert State Prison (HDSP), Nevada's largest prison, and identified 5,124 timesheet errors. All timesheets for 19 pay periods in fiscal year 2026 were reviewed, beginning with the pay period starting on July 7, 2025, through the pay period ending on March 29, 2026 (approximately 596 timesheets per pay period). Errors were identified on 2,600 out of 11,318 timesheets reviewed (23%). On average, there were approximately two errors per inaccurate timesheet.

All timesheet errors that would result in a pay adjustment or a change to an employee's personal leave balance were submitted to the Nevada Department of Corrections (NDOC) central payroll team to make pay adjustments.[1] Leadership of NDOC, the Division of Human Resource Management (DHRM), the Governor's Finance Office, and the Governor's Office were notified of the timesheet errors and resulting pay adjustments throughout the review process. The review found that timesheets are incorrectly coded and that NDOC's timesheet review process is inadequate to identify coding errors. Timesheets were evaluated for propriety and accuracy against relevant criteria including:

- Provisions outlined in the Fraternal Order of Police (FOP) Collective Bargaining Agreements (CBAs) applicable to correctional officers and other NDOC employees, effective July 1, 2025 through June 30, 2027;[2]
- Provisions outlined in the American Federation of State, County, and Municipal Employees (AFSCME) CBAs applicable to certain classified NDOC employees, effective July 1, 2025 through June 30, 2027; and
- State personnel statutes and regulations, including NRS 284 and NAC 284, DHRM payroll guidance, NDOC payroll guidance, and facility-level guidance in effect during fiscal year 2026.

NDOC Timesheets Require at Least Three Levels of Review

NDOC employee timesheets are required, with few exceptions, to be: created, reviewed, and submitted by employees; reviewed and approved by supervisors; and reviewed and approved by pay clerks before payroll is processed on a biweekly basis.[3]

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[1] All adjustments resulting in a change to a leave balance will be generalized as a "pay adjustment."

[2] An FOP CBA was negotiated by Bargaining Unit N for Correctional Lieutenants, Correctional Sergeants, and Forensic Specialist IVs. A second FOP CBA was negotiated by Bargaining Unit I for Senior Correctional Officers, Correctional Officers, Correctional Officer Trainees, and Forensic Specialist Is, IIs, and IIIs.

[3] In instances where the employee is absent and therefore unable to submit their timesheet, a supervisor may submit the timesheet on the employee's behalf. The employee is required to sign a copy of the timesheet submitted on their behalf upon returning from the absence, pursuant to the state's Personnel and Payroll Self-Assessment Questionnaire (SAQ) # 12(c). The SAQ is the state's uniform system of internal accounting and administrative control for agencies, which is mandated by NRS 353A.020 (System of Accounting and Control).

Employee paychecks are issued approximately two weeks after the end of the pay period. Pay stubs are available for employees to review in the Nevada Employee Action and Timekeeping System (NEATS) approximately five days prior to the paycheck issuance date. Employees can view timesheets and pay stubs for current and past pay periods in NEATS. Therefore, timesheet errors and the associated incorrect paychecks could be identified at several points in the payroll process, specifically during:

- Employee review of timesheet;
- Supervisor review of timesheet;
- Pay clerk review of timesheet;
- Employee review of pay stub; and
- Employee review of paycheck.

Thousands of Pay Adjustments Are Necessary

Of the 11,318 timesheets reviewed over 19 pay periods, 2,600 timesheets were submitted to NDOC for employee pay adjustments. Only the timesheets requiring pay adjustments were submitted; hundreds of timesheets with errors not impacting net pay to the employee were not submitted for pay adjustments. Exhibit I shows timesheets submitted for adjustments, by pay period.

Exhibit I

Timesheets Submitted for Pay Adjustments, by Pay Period

Pay Period Dates	Pay Period #	Number of Timesheets	Number of Errors	Number of Timesheets Submitted for Pay Adjustments
07/07/25 - 07/20/25	3	557	354	174
07/21/25 - 08/03/25	4	562	340	155
08/04/25 - 08/17/25	5	567	344	140
08/18/25 - 08/31/25	6	587	410	186
09/01/25 - 09/14/25	7	594	442	252
09/15/25 - 09/28/25	8	590	437	183
09/29/25 - 10/12/25	9	582	203	83
10/13/25 - 10/26/25	10	615	63	42
10/27/25 - 11/09/25	11	612	347	171
11/10/25 - 11/23/25	12	605	212	156
11/24/25 - 12/07/25	13	602	313	160
12/08/25 - 12/21/25	14	606	304	145
12/22/25 - 01/04/26	15	605	391	205
01/05/26 - 01/18/26	16	612	189	101
01/19/26 - 02/01/26	17	612	175	121
02/02/26 - 02/15/26	18	608	130	70
02/16/26 - 03/01/26	19	600	180	93
03/02/26 - 03/15/26	20	602	155	102
03/16/26 - 03/29/26	21	600	135	61
	Totals:	**11,318**	**5,124**	**2,600**

Source: DIA analysis of timesheets reviewed.

Appendix D shows timesheet errors identified by type of error. Timesheet errors not resulting in a pay adjustment are not included in this analysis. Errors not resulting in a pay adjustment include, but are not limited to: incorrect shift or typographical errors in shift worked documented in the daily timesheet notes (i.e., “5am-5am”); using an incorrect Holiday Pay code that results in the same pay rate (i.e., PRT instead of UHRT); and using the Leave Without Pay (LWOP) code instead of the Absent Without Leave (AWOL) code.[4]

Shifts Were Incorrectly Notated, Indicating Inadequate Timesheet Review

Shifts scheduled and worked were incorrectly notated on numerous timesheets across all pay periods reviewed. Incorrect shift information was notated in both daily timesheet notes and the NEATS “Shift” field. Shifts worked were frequently indecipherable due to typographical errors and misleading or incomplete schedule information. Errors in shift notations alone did not necessitate a pay adjustment, but significantly increased the difficulty of ascertaining what time should have been coded, when overtime status was reached, and when employees qualified for special pay.

Supervisors and pay clerks cannot properly review and approve timesheets documented with erroneous shift information. Based on the frequency and volume of shift notation errors, DIA concluded that timesheets are not being adequately reviewed by supervisors and pay clerks.

Employees are required to manually input the start and end times of scheduled shifts in the NEATS Shift field, which defaults to an 8:00 am to 5:00 pm standard shift when left unchanged. The shift information is then reflected on timesheets and in the timesheet notes as the employee’s standard shift. DIA determined information in the Shift field was largely unreliable due to one of the following inconsistencies identified across all pay periods reviewed:

- The length of the shift entered did not align with the hours coded (i.e., a 12-hour shift was entered, but 8 hours were coded each day);
- The start and end times conflicted with the times entered in the daily notes (i.e., 1:00 pm to 9:00 pm was entered in the Shift field, while 5:00 am to 1:00 pm was entered in the daily notes without overtime worked); or
- Indeterminate or erroneous hours were input (i.e., 11:00 pm to 9:00 pm).

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[4] NDOC differentiates between “leave without pay” (LWOP), which is preapproved unpaid leave and “absent without leave” (AWOL), which is unpaid leave that was not preapproved. There are various other specific unpaid leave categories, such as “military leave without pay” and “FMLA: Leave without pay.” Whether or not unpaid leave was preapproved had no bearing on determining the monetary accuracy of timesheets warranting a payroll adjustment or on assessing the overall timesheet coding and reviewing process.

Shift Information is Necessary to Determine Correct Pay

Shift information is necessary to determine whether all pay types have been correctly coded. Supervisors, pay clerks, auditors, and administrative staff cannot verify the accuracy of certain pay types, such as shift differential pay and overtime, when unable to confirm the shift worked. For example, the 1:00 pm to 9:00 pm shift at HDSP is designated as “swing shift” and therefore qualifies for shift differential pay, while the 5:00 am to 1:00 pm shift is designated as “day shift” and therefore does not qualify for shift differential pay. If an employee working one of these shifts codes eight hours each day but notates a conflicting schedule, such as “5:00 am to 5:00 pm,” the timesheet reviewer cannot determine whether the shift worked qualified for shift differential pay.

Deviations from a scheduled shift are expected to be documented in the daily notes of an employee’s timesheet. Such deviations should include the start and end times of an overtime shift worked, temporary schedule changes, and the hours of any leave taken.

DIA found the daily timesheet notes to be generally more indicative of an employee’s schedule than the NEATS Shift field, but the notes were nonetheless found to be unreliable due to discrepancies. Discrepancies documented in the daily notes included inaccurate, misleading, and contradictory information. Some of the most common errors and discrepancies identified were:

- Entering a shift contradicting the NEATS Shift field (i.e., 5:00 am to 1:00 pm entered in the Shift field, but 5:00 pm to 5:00 am entered in the daily notes);
- Unclear or mixed use of military time (24-hour clock), such as entering “100 – 1700” for the period worked or when leave was taken. This could indicate leave starting at 1:00 pm or possibly 10:00 am if a typographical error was made;
- Entering two shifts in one note, such as “5:00 am to 5:00 pm” and “1:00 pm to 9:00 pm”;
- Coding overtime for a period overlapping the regular shift (i.e., 3 hours of overtime for the period 6:00 pm to 9:00 pm when the regular shift is 1:00 pm to 9:00 pm);
- Entering “leave taken” but coding regular hours;
- Entering “worked OT” without providing a time frame, leaving reviewers to assume the number of overtime hours coded are correct;
- Entering “regular day off” for more days in a pay period than afforded by the assigned schedule;
- Entering “regular workday” for more days in a pay period than afforded by the assigned schedule; and
- Entering one type of leave taken in notes, such as “comp time,” but coding a different type of leave, such as sick leave.

DIA submitted timesheets containing contradictory or inaccurate shift information for pay adjustments only when the discrepancy affected pay or a personal leave balance and insufficient information existed to determine the correct coding. Nevertheless, unreliable shift and schedule notations hinder the ability of supervisors and pay clerks to verify the accuracy of regular time, overtime, special pay, and leave usage. Enforcement of timesheet documentation requirements is necessary to ensure timesheets contain accurate information and employees are paid correctly.

Overtime Shifts Were Indeterminably Documented and Miscoded

Overtime Shifts were indeterminably documented and miscoded on employee timesheets across all pay periods reviewed. Approximately 16% of all errors identified on timesheets submitted for pay adjustments resulted from miscoding overtime hours or improperly documenting overtime shifts (805 of 5,124).

Hours coded to overtime with no corresponding documentation of an overtime shift worked accounted for approximately 5% of all errors identified on timesheets submitted for pay adjustments (271 of 5,124). All other instances of overtime coded were found to include some indication that overtime hours were worked, which demonstrates a lack of consistent enforcement of overtime documentation on timesheets and a weakness in the timesheet review process. The inconsistency reaffirms the need for a clearly defined and consistently enforced policy for documenting shift schedules and deviations from those schedules on timesheets. Other errors related to miscoded overtime include:

- Overtime hours coded did not match the shift length indicated in the notes (312 times);
- No overtime coded after indicating in the notes an overtime shift was worked (135 times); and
- Overtime was coded for a period overlapping regular shift hours (87 times).

These overtime-related errors were included in the timesheets submitted to NDOC for pay adjustments, but discrepancies documented in the notes do not necessarily mean an overtime shift was improperly coded or that an employee was incorrectly paid. Employees may code the correct number of overtime hours without documenting the hours worked or when incorrectly documenting the hours worked. Similarly, including a time frame in the notes does not mean a shift was actually worked. For example, a correctional officer may inadvertently code a fourth straight double shift by simply copying-and-pasting the same schedule across the notes for each day overtime was worked and erroneously include the double shift on a day worked that did not include overtime. There are limited controls within NEATS to prevent coding time not actually worked. The primary controls over the timekeeping process are supervisory and pay clerk reviews.

NDOC has nearly 2,500 active employees across all correctional facilities and administrative facilities. Approximately 1,600 of these employees are correctional officers.[5] Due to being chronically understaffed, most correctional officers at HDSP worked overtime during fiscal year 2026. Many worked overtime nearly every pay period during the timesheet review period of July 7, 2025 through March 29, 2026. The volume of routine overtime increases the risk that overtime hours may be miscoded, overstated, or otherwise recorded inaccurately on timesheets. Timesheet reviewers must be able to identify whether time worked was accurately coded, further emphasizing the need for employees, specifically correctional officers working overtime, to document shift schedules and deviations from those schedules in timesheets.

Unlike most Executive Branch agencies where overtime is relatively limited and therefore closely scrutinized by supervisors and pay clerks, overtime worked at correctional facilities is common. In such an environment, erroneous overtime entries are more likely to go undetected. Requiring employees to document the specific time frame of each overtime shift worked in the daily timesheet notes creates an additional verification control by requiring employees and reviewers to reconcile overtime hours coded with overtime hours actually worked.

Two Thousand Shift Differential Errors Resulted in Pay Adjustments

Over 2,000 errors related to regular shift differential pay (PSD) and overtime shift differential pay (OTPSD) warranted pay adjustments, making it the most common pay type miscoded. Eligibility for PSD is based on an employee's assigned, regular shift; not on the hours actually worked.[6] Pursuant to the FOP CBA:[7]

> "Employees who are assigned a regular work schedule on swing shift, graveyard shift, or night shift on twelve (12) hour shifts, will receive shift differential pay equivalent to five percent (5%) of their regular hourly rate of pay for all hours worked. Employees assigned as stated above will receive Shift Differential Overtime (OTPSD) for additional hours worked on Overtime in conjunction with their regular shift."

When an employee is assigned to a shift eligible for PSD, the employee is authorized to code PSD for all regular hours and OTPSD for all overtime hours in paid status, including both hours worked and paid leave. All time coded on the qualifying employee's timesheet should have a corresponding amount of time

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[5] "Correctional officers" refers to all employees in the correctional officer series, including trainees and supervisory correctional officers. As of June 20, 2026, NDOC employed 1,627 correctional officers as follows: 127 Correctional Officer Trainees; 1,209 Correctional Officers; 155 Senior Correctional Officers; 88 Correctional Sergeants; and 48 Correctional Lieutenants. Wardens, Associate Wardens, Investigators, Case Workers, etc. are not included in this report as "correctional officers."

[6] Issues related to shift differential eligibility are discussed in further detail in Chapter 2.

[7] Unit I FOP CBA July 1, 2025 – June 30, 2027, Section 11.13.1.

coded to PSD or OTPSD, regardless of the time frame worked or the duties performed.

Employees assigned to a regular, qualifying shift are eligible for OTPSD for all overtime hours worked and muster time. Conversely, those assigned to a non-qualifying regular shift are ineligible for shift differential pay regardless of hours worked, including hours worked during a time frame that would otherwise qualify for PSD if it were the employee's assigned regular shift.

DIA identified 1,269 instances of PSD and OTPSD missing from timesheets of employees eligible for the pay.[8] DIA identified 660 instances of PSD and OTPSD improperly included on timesheets. Improper inclusion of the pay consisted of the following error types:

- PSD or OTPSD coded for ineligible shift (379 times);
- PSD or OTPSD coded on day not worked, without leave taken (135 times);
- OTPSD coded for overtime or muster time taken as comp time (96 times); [9] and
- PSD or OTPSD coded for unpaid leave (50 times).

There were an additional 203 instances in which the incorrect amount of PSD or OTPSD was coded; it was over-coded 176 times and under-coded 27 times.

Hundreds of Muster Pay Coding Errors Resulted in Pay Adjustments

DIA identified hundreds of coding errors related to muster pay, including both the improper exclusion and improper inclusion of the pay type. Muster pay is a special pay granted by the FOP CBAs to all correctional officers and certain other employees that work any amount of time on any day. Each correctional officer that shows up to work, regardless of work location or assignment, receives 45 minutes of muster pay at the overtime pay rate (time-and-one-half).

Muster pay originated from a court order to compensate correctional officers for entry to and exit from a correctional facility and the time it takes to receive and issue equipment and pass-down instructions.[10] The FOP CBAs address muster pay, but do not make exceptions based on duty locations or assignments, meaning correctional officers that report to a hospital, training assignment, or firing range outside of a correctional facility also receive muster pay, regardless of the amount of time it takes to enter or exit the duty location.

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[8] Shift differential pay omitted from a timesheet entirely, or improperly applied across an entire timesheet, was only counted as one error and not multiple errors. When shift differential pay was properly applied on some days and improperly applied on other days in a single timesheet, each improper application was counted as an error.

[9] When overtime or muster time is taken as compensatory time, shift differential will be coded on a future date when the accrued compensatory time is used for leave. Therefore, it cannot be coded when compensatory time is accrued.

[10] Walden v. Nevada, 945 F.3d 1088 (9th Cir. 2019).

DIA identified 312 instances muster pay was improperly coded to a day not worked, which was generally a regular day off or a day when leave was taken. DIA also identified 404 instances muster pay was improperly excluded from timesheets when it was earned by the employee. No muster pay was coded in an additional 105 instances, but DIA could not determine whether a shift was worked. In those instances, the correctional officers could have also failed to code leave time, but it was indeterminable and those timesheets were therefore referred to NDOC for investigation and possible pay adjustment.

Time Associated with Muster Pay is Treated as an Abstract Entitlement

The review found that correctional officers often treat the 45 minutes of muster time granted to them as an abstract entitlement, rather than compensation for the amount of time necessary to perform required duties falling outside of the start and end times of a scheduled shift. Muster time is addressed in the FOP CBAs, with the Bargaining Unit I CBA stating muster pay is to:

> "…account for the time from the entry to the area where they receive their assignment and any information needed for their workday. This will also account for the time that it takes to get to their post, check out equipment, and receive a work-related pass down. The muster pay will also account for the time it takes to give a work-related pass down to the next shift that relieves you from your post. It will also account for the walk from your assigned post to exit the Gatehouse."[11]

This provision recognizes that the 45 minutes of muster time accounts for the time taken to report to an assigned post and depart from an assigned post, including the time it takes to perform other duties such as receiving and giving pass-down information and checking out and checking in equipment. Therefore, muster time is not an abstract entitlement but instead represents time necessary to perform required duties falling outside the start and end times of a scheduled shift.

Complaint Resulted in Court Ordered Muster Payments

A court order that resulted in muster payments to certain NDOC employees as compensation for the time worked outside of the start and end times of scheduled shifts was based on a legal complaint.

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[11] Bargaining Unit I FOP CBA July 1, 2025 – June 30, 2027, Section 11.14.5.1.

The complaint stated, in part:[12]

> "On average, Plaintiffs estimate that they, and every member of putative class, performed upwards to 30-minutes of compensable work before their regularly scheduled shifts, each and every shift worked, for which they were not paid."
>
> "On average, Plaintiffs estimate that they performed upwards to 15 minutes of compensable work after their regularly scheduled shifts, each and every shift worked, for which they were not paid."

Correctional Officers Arriving Late to Posts Still Claimed 45 Minutes of Muster Time

Correctional officers arriving late to posts still claimed 45 minutes of muster time. On November 24, 2025, DIA observed the swing shift check-in process at HDSP. DIA observed 41 correctional officers check in. Of the 41 correctional officers observed, 36 (87.8%) checked in less than 30 minutes prior to the start of the shift or after the shift started. Five correctional officers (12.2%) checked in at least 30 minutes prior to the start of their shift.[13]

On November 25, 2025, DIA observed the night shift check-in process at HDSP. DIA observed 33 correctional officers check in. Of the 33 correctional officers observed, 29 (87.9%) checked in less than 30 minutes prior to the start of the shift or after the shift started. Four correctional officers (12.1%) checked in at least 30 minutes prior to the start of their shift.[14]

Correctional Officers Coded Over 24 Hours in a Single Day

DIA noted instances in which correctional officers coded over 24 hours in a single day after including muster time. In some cases, correctional officers scheduled to work 12-hour shifts used leave for their regularly scheduled shift then worked a 12-hour overtime shift during their off hours. Leave time of 12 hours is coded for the regular shift and 12 hours of overtime plus 45 minutes of muster is coded for the overtime shift, amounting to 24 hours and 45 minutes of pay in a single day. Some correctional officers have repeated this work pattern for consecutive days. In one such instance, a correctional officer coded 74 hours and 15 minutes over a 72-hour period from November 3, 2025, to November 5, 2025.[15] Annual leave was coded for the scheduled 5:00 am to 5:00 pm regular shift, then overtime was

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[12] First Amended Complaint, *Walden Jr. et al. v. State of Nevada ex rel. Nevada Department of Corrections*, No. 3:14-cv-00320-MMD-WGC, ECF No. 95 (D. Nev. filed Apr. 19, 2017).

[13] Three correctional officers checked in after their shift started and nine checked in within 9 minutes prior to the start of their shift.

[14] Five correctional officers checked in after their shift started and 13 checked in within 9 minutes prior to the start of their shift.

[15] See Example Timesheet 4 in Appendix E.

worked from 5:00 pm to 5:00 am each day. Including muster, a total of 24 hours and 45 minutes was coded for each of the three consecutive days.

Standby Pay Coded Without Accounting for Muster Time

Correctional officers approved for full days of standby pay are allowed to code standby time as the hours remaining in a 24-hour period after subtracting hours worked. For example, correctional officers working 8-hour shifts and approved for standby pay will code 16 hours of standby pay. This calculation is correct when the 8-hour shift precisely reflects the period of time spent on location in paid status. The employee is truly available for 16 hours in standby status. However, correctional officers work an additional 45 minutes for muster time outside their scheduled shift. Correctional officers coding 16 hours of standby pay outside of an 8-hour shift fail to account for the 45 minutes of muster time, during which it is not possible for the officer to be in standby status.

Multiple instances were noted in which correctional officers coded more than 24 hours across consecutive days after coding standby, further evidencing the treatment of muster time as an abstract entitlement, rather than the amount of time necessary to perform required duties falling outside of the start and end times of a scheduled shift. In one such instance, a correctional officer coded 8 hours of regular time, 45 minutes of muster time, and 16 hours of standby time for five consecutive days from February 24, 2026 to February 28, 2026.[16] A total of 123 hours and 45 minutes was coded during a 120-hour period.

Correctional Officers Are Being Paid for Arriving Late and Staying Late to Cover Late Arrivals to Posts

DIA identified numerous instances in every pay period reviewed in which correctional officers coded overtime attributed to late relief from their assigned posts. DIA also noted instances in which correctional officers who arrived late to their posts received muster pay and were compensated for their full scheduled shifts. In these situations, the late-arriving correctional officer was paid for time not worked while the correctional officer providing late relief coverage coded overtime to remain at the post until relieved, resulting in NDOC incurring overtime payroll costs for the same period of time covered by two employees, because both late relief and muster time are paid at the overtime rate.

Determining the exact frequency and total cost of this practice is difficult, time consuming, and imprecise due to poor timesheet documentation and lack of an independent mechanism, such as badge readers at employee entrances, to verify arrival times at posts. To quantify the magnitude of late relief overtime on a sample basis, Pay Period 11 was randomly selected for detailed testing. DIA reviewed all 612 timesheets and identified 34 timesheets containing overtime attributed to late

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[16] See Example Timesheet 5 in Appendix E.

relief, totaling 21 hours and 22 minutes.[17] After identifying the overtime coded for late relief, the timesheets in Pay Period 11 were re-reviewed to identify any corresponding paid or unpaid leave that should have been coded by those arriving late to their posts. Only two instances of offsetting time were noted:

- A correctional officer working the 5:00 pm to 5:00 am shift beginning on October 31, 2025, coded 45 minutes of overtime due to late relief. A correctional officer on the oncoming 5:00 am to 5:00 pm shift on November 1, 2025 correctly coded 45 minutes of unpaid time due to being AWOL; and
- A correctional officer working the 5:00 pm to 5:00 am shift beginning on October 31, 2025, coded 1 hour of overtime due to late relief. A correctional officer on the oncoming 5:00 am to 5:00 pm shift on November 1, 2025 correctly coded 1 hour of paid leave for the first hour of the shift.

DIA did not identify any additional instances of paid or unpaid leave coded by employees arriving late that would offset the late-relief overtime, indicating those employees coded their full scheduled shifts as regular hours despite arriving after the start of their shifts. After accounting for the 1 hour and 45 minutes of offsetting time previously identified, NDOC paid for up to 19 hours and 37 minutes of time not actually worked during the pay period tested. Annualizing the cost of the overpaid hours during this pay period at the overtime rate equates to more than $37,000 in avoidable payroll costs. These savings could be realized through stronger oversight and accountability measures designed to ensure timesheets accurately reflect hours worked and exclude time not worked. The estimated cost savings include both compensation paid to employees for time not worked and the additional overtime costs incurred to provide coverage when correctional officers arrive late to assigned posts.

Freeway Accident Resulted in Overpayments

On August 11, 2025, an automobile accident on US Route 95 blocked traffic northbound from Las Vegas to HDSP, affecting correctional officers driving to relieve those ending their shifts at 5:00 pm. A total of 34 hours of overtime for late relief were coded by 12 correctional officers ending their shifts at 5:00 pm, which they directly attributed to the accident in their timesheet notes. Another eight correctional officers on the outgoing shift coded a total of 13 hours and 10 minutes of overtime for late relief, without referencing the accident, but used the same overtime reason code for emergencies used by those who referenced the accident. This amounts to a total of 47 hours and 10 minutes of overtime worked due to late relief caused by the freeway accident. The remaining timesheets from this pay period were examined to identify any paid or unpaid leave coded by those arriving late for their shifts. Two correctional officers coded 4 hours of sick leave for the

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[17] This figure only includes those who documented in their timesheet notes that late relief was the reason for the overtime. It does not include numerous additional instances in which an incremental amount of overtime was coded without providing a reason, at least some of which could have been attributed to late relief.

period 5:00 pm to 9:00 pm, which would directly offset two of three instances in which 4 hours of overtime were coded for late relief by correctional officers on the outgoing shift. A third correctional officer documented in the timesheet notes that they were AWOL for 4 hours due to the accident, but still coded regular time for the full shift. No other timesheets reflected any time adjustments to offset the overtime.[18] After accounting for the 8 hours of sick leave coded by those on the oncoming shift, the state paid for 39 hours and 10 minutes of time that was not actually worked.

Holiday Coding Is Complex, Misunderstood, and Prone to Errors

NDOC employees have demonstrated difficulty understanding the complex requirements for coding holiday time on timesheets. Holiday coding for correctional employees is substantially more complex than at most state agencies due to the integration of CBA provisions that grant special holiday pay and the continuous, 24-hour nature of correctional operations.

Most state offices close on legal holidays, making holiday time coding relatively straightforward. In contrast, correctional facilities operate 24 hours per day, 7 days per week, requiring employees to work on holidays and necessitating staffing coverage at all times. Additionally, overnight shifts frequently span the beginning or ending of a holiday, creating instances where a single shift includes both holiday and non-holiday hours. These factors significantly complicate holiday time coding and increase the likelihood of employees making errors when coding different holiday pay codes on timesheets during a pay period that includes one or more holidays.

One of the following circumstances will apply to an employee on a holiday:

- The employee is scheduled to work and does work;
- The employee is scheduled to work, but is given the holiday off work;
- The employee is scheduled to work, but is absent;
- The employee is not scheduled to work and does not work; or
- The employee is not scheduled to work but works an overtime shift.

In addition to the various circumstances that affect holiday time coding, employees must select from numerous holiday-related event codes (i.e., pay types), increasing the likelihood of coding errors and inconsistent application of payroll requirements.

Exhibit II shows the event codes applicable to holidays, along with the corresponding circumstances under which those event codes should be used.

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[18] Several instances were noted in which employees scheduled to arrive at 5:00 pm coded leave for their full shift. These instances were excluded from analysis because the shifts still had to be covered and all employees who worked an overtime shift to cover the absences coded the full shift to regular time starting at 5:00 pm.

Exhibit II

Holiday-Related Event Codes

Event Code	Applicable Circumstance
PHPRX	Holiday premium pay for regular hours worked on a holiday taken as cash payment. FOP employees are entitled to 2.5x pay for all time worked on holiday when a regular shift was scheduled. One minute of PHPRX is coded to add 1.5x pay for each minute of 1x regular time coded (applicable to correctional officers).
AHPRX	Holiday premium pay for regular hours worked on a holiday taken as accrued comp time. One minute of AHPRX is coded to add 1.5x to each minute of 1x regular time coded, reflecting compensatory time equal to 2.5x of each minute worked (applicable to correctional officers).
PSHOT	Cash payment coded for each minute of overtime worked within the legal midnight to midnight holiday when a full regular shift is also worked within that same window. As correctional officers are entitled to 2.5x pay for all time worked during a holiday when a regular shift was scheduled, PSHOT adds 1x to each 1.5x minute of overtime worked.
ASHOT	Accrued compensatory time coded for each minute of overtime worked within the legal midnight to midnight holiday when a full regular shift is also worked within that same timeframe. As correctional officers are entitled to 2.5x compensatory time for all time worked during a holiday when a regular shift was scheduled, ASHOT adds 1x to each 1.5x minute of overtime worked.
PHPRM	Holiday premium pay for regular hours worked on a holiday taken as cash payment. One minute of PHPRM is coded for each minute of regular time coded (applicable to non-FOP employees eligible for premium pay).
AHPRM	Holiday premium pay for regular hours worked on holiday taken as accrued comp time. One minute of AHPRM is coded for each minute of regular time coded (applicable to non-FOP employees eligible for premium pay).
PDOH	Cash payment at straight time coded when a holiday falls on an employee's day off. Night shift employees must not work at any point between the legal midnight to midnight holiday timeframe to code PDOH.
ADOH	Accrued straight compensatory time coded when a holiday falls on an employee's day off. Night shift employees must not work at any point between the legal midnight to midnight holiday timeframe to code ADOH.
UHRT	Coded when a scheduled shift is taken off on a holiday. Cash payment paid at straight time.
UHS	Coded when an employee is approved for sick leave for a shift scheduled on a holiday. Cash payment paid at straight time.
UFMHL	Coded when an employee is on approved FMLA leave for a shift scheduled on a holiday. Cash payment paid at straight time.

Source: DIA-compiled list from available NDOC and DHRM event code information.

The volume of holiday-related event codes likely contributes to employee misunderstandings of which codes should be used in certain circumstances. This complexity is particularly evident for night shift employees, whose shifts frequently overlap the beginning and ending of the midnight-to-midnight hours of a legal holiday, creating additional challenges in accurately coding holiday hours and related benefits.[19,20]

Employees working at midnight at the beginning and ending of a holiday will code one full shift of holiday premium pay (i.e., 9:00 pm – 5:00 am shift). Similarly, night

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[19] Issues relating to coding holidays for night shift employees are discussed in detail in Chapter 2 of this report.

[20] NDOC uses both "night shift" and "graveyard" to designate overnight shifts, depending on the assigned schedule. References to all overnight shifts during which the employee is scheduled to be working at midnight will be generalized as night shift in this report.

shift employees on leave for both shifts falling at the beginning and ending of the holiday will code one full shift of holiday leave. When a night shift employee takes leave for the shift falling at the beginning or ending of the holiday and works the other shift, holiday hours must be divided between holiday leave and premium holiday pay.[21]

DIA noted issues with holiday coding in all pay periods reviewed that included a holiday. Timesheets submitted to NDOC for payroll adjustments included the following errors related to holiday coding:

- Timesheet was missing holiday hours (83 times);
- Wrong holiday pay type was coded (90 times);
- More holiday hours were coded than employee was entitled to (66 times);
- Fewer holiday hours were coded than employee was entitled to (21 times);
- Holiday hours were coded, but employee was not eligible (88 times); and
- Night shift employee failed to divide holiday between leave time and premium pay (38 times).

The errors do not include numerous instances in which an employee took the holiday off and improperly coded the hours to regular time (PRT) instead of holiday leave (UHRT).[22]

Overtime Hours Are Being "Flexed" to Offset AWOL or Unpaid Leave

DIA found correctional officers at HDSP routinely use a practice commonly referred to as "flexing" overtime hours to offset AWOL or unpaid leave time incurred during the same pay period. Under this practice, hours worked during an overtime shift are not coded as overtime on the day worked. Instead, the hours are reallocated and coded as regular hours on a different day in the pay period when the employee was AWOL or taking unpaid leave.

For example, a correctional officer may use AWOL for an eight-hour shift early in the pay period due to insufficient leave balances or other reasons and work an eight-hour overtime shift later in the pay period. Rather than code the overtime hours on the day they were worked, the employee will code those hours as regular time on the day the AWOL absence occurred.

Employees and supervisors indicated the purpose of this practice is to ensure an employee reaches 80 regular hours in a pay period before overtime compensation is earned, thereby avoiding unpaid AWOL hours while delaying the point at which

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[21] For example, a correctional officer taking sick leave for a 5:00 pm to 5:00 am shift starting the night before a holiday will code 5 hours of leave for the period 12:00 am to 5:00 am if they also work the shift starting at 5:00 pm the night of the holiday. 7 hours of premium pay for the period 5:00 pm to 12:00 am will be coded for the latter shift.

[22] Only timesheets resulting in either a change in pay or a change to an employee's personal leave bank were submitted to NDOC for pay adjustments. UHRT pays the same as regular time and does not affect personal leave banks, so these errors were not submitted for pay adjustment.

overtime is compensated at the premium rate. Although the concept appears relatively simple when an overtime shift directly corresponds to an equivalent amount of AWOL time, it becomes significantly more complex in practice.

DIA found some correctional officers incurred multiple periods of AWOL time in varying increments throughout a pay period while also working multiple overtime shifts of differing lengths. In these instances, employees manually calculate the amount of overtime hours to allocate as regular time across several days. Any excess overtime hours are coded as overtime, while AWOL time is coded when overtime hours are insufficient. This process resulted in frequent calculation errors and inconsistent coding practices. Employees were sometimes compensated for more hours than actually worked and, in other instances, were compensated for fewer hours than earned, reducing the accuracy and reliability of payroll.

Every pay period reviewed by DIA included at least one timesheet that was inaccurate as a result of flexing overtime hours to cover AWOL. One such timesheet from Pay Period 4 included 30 hours and 48 minutes of AWOL time taken in the following increments:

- July 27, 2025 – 6 hours and 48 minutes;
- July 30, 2025 – 12 hours; and
- August 3, 2025 – 12 hours.

Two 8-hour overtime shifts were worked in the pay period, leaving 14 hours and 48 minutes of AWOL not covered by overtime. Only 6 hours and 48 minutes were coded to AWOL, and the timesheet was submitted as though all overtime worked sufficiently covered all remaining unpaid leave.[23] The timesheet was missing 8 hours of AWOL, meaning the correctional officer was overpaid 8 hours for the pay period.[24]

Practice of Flexing Overtime to Cover AWOL Needlessly Complicates Timesheet Review

The practice of flexing overtime to cover AWOL is complicated and inefficient for the correctional officers coding the timesheets, the supervisors reviewing and approving the timesheets, and payroll clerks reviewing and approving the timesheets.

Each increment of unpaid leave must be documented in the daily timesheet notes and reviewers must manually summate each increment of time to arrive at the total. The same must then be done for overtime shifts worked before it can be determined whether the hours are properly offset. Documenting the information in

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[23] See Example Timesheet 6 in Appendix E.

[24] 30 hours and 48 minutes of AWOL minus 16 hours of overtime equals 14 hours and 48 minutes of AWOL remaining. 14 hours and 48 minutes of AWOL minus 6 hours and 48 minutes of AWOL coded equals 8 hours of AWOL not coded.

the timesheet notes is necessary since both the overtime hours and AWOL time are omitted from the timesheet in lieu of coding regular time for the offsetting hours.

Even when the offsetting hours are properly calculated, the unpaid leave is effectively concealed through omission from the timesheet. State, NDOC, and facility-level leadership are unable to accurately assess the prevalence of correctional officers using AWOL time when that data is precluded from payroll records. Unpaid leave can be costly to the state because the absence must be backfilled at the time-and-one-half overtime rate.

NDOC should disallow the practice of flexing overtime to cover AWOL and require all overtime hours to be coded as regular time on the day worked when 80 base regular hours are not otherwise met. There are no barriers in NEATS to coding regular time in excess of a scheduled regular shift. The unpaid leave can then be coded to the day taken and no manual calculation will be necessary to determine whether overtime hours accurately offset AWOL hours.

Rate of Pay Improperly Treated as Hours worked

Some correctional officers have attempted to flex overtime shift differential pay (OTPSD) to cover AWOL time or unpaid leave instead of overtime hours. OTPSD is a 7.5% pay increase applied to each minute of muster and overtime worked for employees assigned to a shift qualifying for differential pay. Correctional officers attempting to flex OTPSD to offset AWOL time or unpaid leave will omit the 45-minute pay adjustment corresponding to 45 minutes of muster pay for a given day, then reduce AWOL time or unpaid leave by 45 minutes for each instance OTPSD is omitted.

Much like the treatment of muster pay as an abstract time entitlement, this effort to flex a rate of pay to cover missing hours demonstrates a misconception of OTPSD by some correctional officers, their supervisors, and the payroll clerks that approved the timesheets. It is not possible to offset hours not worked with a percentage-based, rate of pay increase.

Egregious Timesheet Errors Warrant Investigation and Further Indicate Inadequacies in Review Process

Certain egregious timesheet errors were identified that warrant investigation by NDOC for potential timesheet abuse and further indicate inadequacies in the timesheet review process. For example:

- DIA identified a timesheet in Pay Period 14 wherein all 80 hours of an employee's regular shift were coded to muster time at the overtime rate of pay in addition to 80 hours coded to paid regular time. The error resulted in an overpayment of more than $6,000, with the employee paycheck being nearly three times the expected amount. The error was made by the employee and missed by the supervisor and pay clerk reviewing the timesheet. The error, and the large overpayment on the paycheck caused by the error, were not disclosed by the employee to NDOC. This type of egregious error, and the employee's lack of reporting the significant overpayment, warrants investigation. DIA reported the error to NDOC upon discovery.[25]

- DIA identified a timesheet in Pay Period 13 wherein all 68 hours of regular time worked were coded to OTPSD, which pays a 7.5% increase on hours coded. The only time that should be coded to OTPSD is muster time and overtime hours by employees working a qualifying schedule. In this instance, total OTPSD should have been 5 hours and 50 minutes, but 69 hours were coded in total, and 4 hours and 50 minutes of muster time and overtime were incorrectly omitted.[26]

- DIA identified a timesheet in Pay Period 11 wherein an employee was absent without leave for the entire 80-hour pay period. A total of 92 hours were erroneously coded to AWOL, which was not detected by the supervisor or pay clerk reviewing the timesheet. While most timesheets contain several event code rows and require a more extensive review to identify coding discrepancies, this timesheet contained a single event code row reflecting the absence across the pay period, which should have been easily identified as erroneous. This mistake indicates the existing timesheet review process is insufficient to identify noticeable errors.[27]

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[25] See Example Timesheet 1 in Appendix E.

[26] See Example Timesheet 2 in Appendix E.

[27] See Example Timesheet 3 in Appendix E.

Conclusion

DIA's review of 11,318 timesheets identified widespread timesheet coding errors, inadequate supervisory and payroll review, and inconsistent application of payroll requirements. More than 5,100 errors were identified, resulting in 2,600 timesheets requiring pay adjustments. Errors involved inaccurate shift documentation, insufficient overtime documentation, miscoded shift differential pay, improper muster pay coding, holiday pay errors, and the cumbersome practice of flexing overtime hours to offset AWOL time and unpaid leave. The frequency and volume of these errors demonstrate that existing review processes are insufficient to ensure timesheets accurately reflect hours worked and compensation earned.

The deficiencies identified extend beyond employee coding mistakes and indicate broader weaknesses in payroll oversight, employee training, and timesheet accountability. Inaccurate and incomplete documentation often prevented reviewers from independently verifying the propriety of overtime, special pay, leave usage, and other compensation. DIA also identified practices that increased the risk of overpayments, concealed unpaid absences, and reduced management's ability to effectively monitor attendance and payroll costs.

Strengthening timesheet documentation requirements, clarifying payroll guidance, improving employee training, investigating suspected timesheet abuse, and implementing mechanisms to independently verify employee arrival times, such as installing badge readers at staff entrances, will improve payroll accuracy, strengthen internal controls, enhance accountability, and help ensure funds are expended only for time actually worked and compensation properly earned.

Recommendations

1.1 Enforce timesheet coding requirements.

1.2 Update and clarify timesheet coding guidance.

1.3 Augment timesheet training provided to employees and trainees.

1.4 Investigate instances of suspected timesheet abuse.

1.5 Install badge readers at staff entrances.

Chapter 2
Collective Bargaining Agreements

The Nevada Department of Corrections (NDOC) can work with the Department of Administration, Division of Human Resource Management (DHRM) to improve collective bargaining agreements (CBAs) by:

2.1 Coordinating with DHRM to negotiate and clarify eligibility for muster pay in future CBAs.

Negotiating and clarifying muster pay eligibility in future CBAs will establish a connection between muster pay and the duties it is intended to compensate, reduce costs to the state, and help ensure muster pay is provided only in circumstances intended by the parties to the agreement.

2.2 Coordinating with DHRM to establish shift differential pay eligibility criteria based on hours worked rather than assigned shifts in future CBAs.

Establishing shift differential pay eligibility criteria based on hours worked rather than assigned shifts in future CBAs will create objective and equitable eligibility standards, reduce ambiguity regarding qualifying shifts, improve consistency across correctional facilities, and decrease payroll errors associated with shift differential pay.

2.3 Coordinating with DHRM to clarify holiday pay provisions in future CBAs.

Clarifying holiday pay provisions in future CBAs will improve understanding of holiday benefits, reduce inconsistent interpretations of holiday-related provisions, address complex scheduling scenarios unique to correctional operations, and promote more accurate and consistent coding of holiday pay.

2.4 Coordinating with DHRM to establish limits on the number of hours that may be worked in one day and over consecutive periods of time in future CBAs.

Establishing limits on the number of hours employees may work in one day and over consecutive periods of time will reduce fatigue-related health and safety risks, improve facility safety and public safety, and provide NDOC with clear authority to prevent employees from working excessive hours.

2.5 Coordinating with DHRM to clarify rural pay eligibility in future CBAs.

Clarifying rural pay eligibility in future CBAs will establish clear eligibility requirements, align agreement language with intended administrative practices, reduce uncertainty regarding qualifying work locations and circumstances, and improve consistency in the administration of rural pay.

CBA Language Vague, Ambiguous, and Subject to Interpretation

Multiple sections of the Fraternal Order of Police (FOP) collective bargaining agreements (CBAs) effective July 1, 2025 through June 30, 2027 contain vague, ambiguous, and unspecific language that requires legal interpretation. The ambiguous CBA language generally benefits employees covered by the CBAs at the expense of NDOC and, by extension, the state. This includes the ability of employees to earn wages or accrue and use leave time above what was likely intended when the CBAs were negotiated.[28]

Muster Time is Paid for Duties Outside of Intended Purpose

Employees covered by the FOP CBAs are entitled to 45 minutes of muster time per workday, which is paid at the overtime rate of pay or may be taken as compensatory time at the time-and-one-half rate in lieu of cash. As discussed in Chapter 1 of this report, muster pay was intended to compensate employees for time needed to perform required duties falling outside of the start and end times of a scheduled shift. Muster time is addressed in the FOP CBAs, with the CBA for Bargaining Unit I stating muster pay is to:

> "…account for the time from the entry to the area where they receive their assignment and any information needed for their workday. This will also account for the time that it takes to get to their post, check out equipment, and receive a work-related pass down. The muster pay will also account for the time it takes to give a work-related pass down to the next shift that relieves you from your post. It will also account for the walk from your assigned post to exit the Gatehouse."[29]

Despite this inclusion of language affirming the specific purpose for muster time, the same provision also includes the following contradictory statement regarding an employee's right to muster pay regardless of duty location:

> "Employees will receive forty-five (45) minutes of overtime which can be taken for pay or compensatory time, for every day that they work regardless of their post of work assignment."

A memorandum issued to NDOC employees on December 14, 2022, characterized muster time as the time needed before the start of a correctional officer's shift to walk from the inner door of the prison gatehouse to the assigned post, as well as the time taken to walk back to the gatehouse after the shift ends.

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[28] FOP CBA language for Bargaining Units I and N is similar but not identical. This report references the Bargaining Unit I CBA language which is applicable to correctional officers.

[29] Unit I FOP CBA July 1, 2025 – June 30, 2027, Section 11.14.5.1.

Employees covered by the FOP CBAs are entitled to 45 minutes of muster pay even when they do not spend time entering or exiting a correctional facility. For example, High Desert State Prison (HDSP) correctional officers assigned to hospital duty to monitor a prisoner receiving medical care at a Las Vegas area hospital will receive 45 minutes of muster pay despite not being required to spend the time needed to enter and exit a correctional facility. Other instances in which correctional officers receive 45 minutes of muster pay despite not being required to spend 45 minutes on facility entry and exit and associated duties for which muster pay was intended, include:

- Receiving weapons training at a firing range outside of a correctional facility;
- Attending Honor Guard ceremonies outside of a correctional facility;
- Obtaining an employee physical examination outside of a correctional facility;
- Attending training or classes outside of a correctional facility; and
- Canceled OT shift resulting in the employee being sent home upon arrival at the correctional facility's gatehouse.[30]

As discussed in Chapter 1 of this report, muster pay originated from a court order that resulted in payments to employees as compensation for the time worked outside of the start and end times of scheduled shifts. The court order was based on a legal complaint that stated, in part:[31]

> "On average, Plaintiffs estimate that they, and every member of putative class, performed upwards to 30-minutes of compensable work before their regularly scheduled shifts, each and every shift worked, for which they were not paid."
>
> "On average, Plaintiffs estimate that they performed upwards to 15 minutes of compensable work after their regularly scheduled shifts, each and every shift worked, for which they were not paid."

The inclusion of language in the CBAs providing muster pay "regardless of post or work assignment" expands eligibility beyond circumstances in which employees must spend time entering and exiting correctional facilities or performing relevant pre-shift and post-shift duties. As a result, employees receive muster pay when assigned duties that do not require the activities described elsewhere in the CBAs as the basis for muster compensation. This creates ambiguity regarding whether muster pay is intended to compensate employees for specific duties performed outside of scheduled shifts or to provide a fixed payment for any day worked. Given the resulting uncertainty and associated payroll costs, NDOC should work with

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[30] Applicable to instances in which a regular shift with a standard post on prison grounds is not also worked on same day, such as on a day off. If a correctional officer works a regular shift at a standard post at the prison and also undertakes a work-related duty for which muster was not intended, such as attending a physical examination following the end of their regular shift, they will only receive muster pay once for the day.

[31] First Amended Complaint, *Walden Jr. et al. v. State of Nevada ex rel. Nevada Department of Corrections*, No. 3:14-cv-00320-MMD-WGC, ECF No. 95 (D. Nev. filed Apr. 19, 2017).

DHRM to evaluate whether the current CBA language accurately reflects the intended purpose of muster pay and whether revisions should be pursued during collective bargaining negotiations currently being conducted.

Narrowing Muster Pay Eligibility Would Save HDSP Over $211,000 Annually

Muster eligibility as applied under the FOP CBAs results in otherwise avoidable payroll costs for duties that do not appear to require the pre-shift and post-shift activities that muster pay was intended to compensate. DIA identified numerous instances in which employees received muster pay while performing duties outside of correctional facilities or other assignments that did not require the travel, equipment check-in and check-out, post-relief, and gatehouse activities described in the CBA language and legal documents addressing the purpose of muster pay. To estimate the financial impact of this practice, DIA counted instances in which muster pay was coded while employees were assigned duties that did not involve working a standard post inside a correctional facility. Exhibit III shows the count results.

Exhibit III

Muster Coded

Duties Worked	Count
Hospital Coverage [a]	2,866
Physical	9
Range Qualification	72
Canceled Overtime	5
Meetings	7
Offsite Training	13
Academy	596
Other [b]	12
Total	**3,580**

Source: DIA count compiled from timesheet review.

Notes: [a] Hospital count does not include instances transportation duty was also coded. Furthermore, it only includes the instances a hospital assignment was documented in timesheet notes. Overtime reason code 63 indicates hospital coverage, but the accuracy of reason codes could not be relied upon. The true count is likely higher.

[b] Other includes: Honor Guard, court, and conferences.

Using the hourly wage of a Grade 36, Step 5 correctional officer, which approximates the median pay rate for the classification, DIA calculated the cost of 3,580 instances of muster pay identified during the 19 pay periods reviewed at HDSP. After applying overtime compensation, the annualized cost of muster pay for these assignments is $211,304.[32]

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[32] The majority of correctional officers are Grade 36. Step 5 was used as the median pay rate for the grade. 3,580 instances of 45 minutes each x $38.34 per hour x 1.5 = $154,414.40 for 19 pay periods. The estimated cost across 26 pay periods is $211,303.80, calculated as $154,414.40 divided by 19, then multiplied by 26. Payroll burden is not included in this calculation because muster pay is not subject to retirement withholding.

The count only includes the instances in which muster pay was coded. The timesheets submitted for adjustments included 404 instances muster was improperly omitted. Many of those omissions fell on a day the employee was working one of the duties listed in Exhibit III, which would increase the estimated cost savings.

Time Period for Shift Differential Pay is Undefined

The FOP CBAs entitle employees to shift differential pay for working an arbitrarily labeled shift, rather than a shift falling within a specified time range. The CBAs indicate that employees assigned to one of the following regular work schedules will receive shift differential pay equivalent to 5% of their regular pay for all hours worked:

- Swing Shift;
- Graveyard Shift; and
- Night Shift on 12-hour shifts.

Entitlement to the differential rate of pay is based on assignment to a designated shift rather than specific hours during which shift differential pay would apply. As a result, eligibility for shift differential pay depends on how individual correctional facilities classify and label employee shifts. This approach creates ambiguity regarding which shifts qualify for differential pay and requires facilities to consistently apply shift designations across schedules with similar working hours. The absence of defined time ranges can create uncertainty when shifts begin or end near the boundaries between traditionally recognized day, swing, and graveyard shifts. For example, HDSP designates the 1:00 pm to 9:00 pm schedule as swing shift, making employees assigned to that shift eligible for shift differential pay. However, other employees work shifts with substantially similar hours, such as 12:00 pm to 8:00 pm or 2:00 pm to 10:00 pm. In the absence of objective time-based criteria, eligibility for shift differential pay depends on whether the shift is formally designated as swing shift rather than on the actual hours worked.

The ambiguity becomes more pronounced as shift start times move further into the evening or early morning hours. Without clearly defined time parameters, it becomes increasingly difficult to distinguish where day shift ends and swing shift begins, or where swing shift ends and graveyard shift begins. Consequently, eligibility for shift differential pay becomes dependent upon local scheduling conventions and administrative classifications rather than a uniform, time-based standard applied across all employees and correctional facilities.

The complexities created by this approach were evident in the treatment of employees assigned to the 11:00 am to 9:00 pm shift at HDSP. Shift differential pay was coded on almost all timesheets submitted by employees working this schedule, apparently because the shift substantially overlaps the facility's designated 1:00 pm to 9:00 pm swing shift. However, HDSP classifies the 11:00

am to 9:00 pm schedule as day shift. The FOP CBAs limit shift differential pay to employees assigned to swing, graveyard, or qualifying night shifts, meaning the schedule was not eligible for differential pay under HDSP's classification. As a result, the affected timesheets were submitted for pay adjustments to reverse the improperly coded shift differential pay.

FOP CBA Differential Pay Parameters Contrast State Regulations and Other CBAs

The use of arbitrarily labeled shifts in the FOP CBAs contrasts with both the Nevada Administrative Code (NAC) and the American Federation of State, County, and Municipal Employees (AFSCME) CBA applicable to NDOC employees, which each use specific start and end times to delineate eligibility for shift differential pay.[33] Both NAC 284.210(1)(b) and the AFSCME Bargaining Unit A CBA designate 6:00 pm to 7:00 am as the start and end times of the period qualifying for shift differential pay. The AFSCME CBA stipulates that shift differential will be paid for each hour worked within the qualifying period and that the pay adjustment will be applied to the full shift when four or more hours are worked within the qualifying period. NAC stipulates shift differential will be paid for a full shift when four or more hours fall within the qualifying period.

Specific start and end times provide precise, equitable, and well-defined parameters for shift differential pay eligibility. The qualifying period is uniform across groups of employees, regardless of any label given to an assigned shift. Supervisors, pay clerks, auditors, and administrative staff can easily assess eligibility based on the actual start and end times of an employee’s shift. Conversely, those reviewing employee payroll data subject to the FOP CBAs must be able to interpret whether the employee is assigned to an eligible shift based upon arbitrary shift labels dictated internally by the correctional facility.

CBA Language Creates Inequities in Shift Differential Pay Eligibility

The FOP CBAs provide shift differential pay for "all hours worked" by employees assigned to a qualifying shift. As written, eligibility is tied to an employee's regular shift assignment rather than the actual hours worked. Consequently, employees assigned to a qualifying shift receive shift differential pay for every paid hour in a pay period, including hours worked outside the time period that would traditionally justify a differential rate of pay.

Conversely, employees assigned to a non-qualifying shift are not entitled to shift differential pay, even when they work hours that are substantially identical to those worked by employees assigned to a qualifying shift.

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[33] Certain non-custody employees of HDSP, such as Food Service Cooks, are subject to the AFSCME CBA. All employees not subject to a CBA are eligible for shift differential as delineated in NAC 284.210.

An employee regularly assigned to a night shift is eligible for shift differential pay when working an overtime shift on a day off during daytime hours that would not otherwise qualify for the adjustment. Likewise, those employees receive shift differential pay while attending mandatory meetings, training, physical examinations, or other work-related activities scheduled outside of their normal shift hours. In contrast, employees assigned to non-qualifying shifts are not entitled to shift differential pay for those same activities, even when performed under identical circumstances.

As a result, employees performing the same work during the same hours receive different compensation solely because of their regular shift assignment. An employee assigned to the 5:00 pm to 5:00 am night shift may receive shift differential pay for attending a mandatory physical examination at 10:00 am on a day off, while an employee assigned to a day shift would not receive shift differential pay for attending the same examination at the same time.

This approach differs substantially from the shift differential framework established in NAC and reflected in the AFSCME CBA, where eligibility is based on the hours worked rather than the employee's regular shift assignment. Under that framework, employees receive shift differential pay when working during designated qualifying hours, regardless of their normal schedule, and do not receive shift differential pay for hours worked outside those periods. Consequently, an employee who regularly works a night shift may not receive differential pay for a daytime overtime shift, while an employee who regularly works a day shift may receive differential pay for working an overnight overtime shift.

Tying eligibility to actual hours worked promotes more consistent and equitable application of shift differential pay than a system based solely on regular shift designation.

Holiday Provisions Do Not Adequately Address Operational Complexities

As discussed in Chapter 1 of this report, holiday pay administration for NDOC employees is significantly more complex than for most other state employees due to the continuous, 24-hour nature of correctional operations, variable work schedules, overnight shifts, and numerous holiday-related event codes. The complexity of these factors requires clear and comprehensive contractual guidance to ensure holiday benefits are administered consistently and accurately. However, several holiday-related provisions within the FOP CBAs lack sufficient specificity and fail to address circumstances encountered in a 24-hour correctional environment. The resulting ambiguity increases the likelihood of inconsistent CBA language interpretation, coding errors, payroll adjustments, and disputes over the application of holiday benefits.

Employee Entitlement when a Holiday Falls on a Scheduled Day Off Is Unclear

The FOP CBAs include a provision addressing holidays that occur on an employee's regularly scheduled day off. The provision states:

> “Full-time employees, whose normal work schedule does not include the day designated as the holiday, shall be entitled to time off equal to the employee’s normal workday.”[34]

The meaning and intended application of this provision are unclear. As written, the language appears to grant employees an additional day off when a holiday falls outside their normal work schedule (i.e., on a day off). Such an application is common in work environments where employees have flexible schedules and can substitute another day off during the workweek to observe the holiday. For example, state employees working four 10-hour shifts with Friday off often elect to take Thursday off when the holiday falls on Friday. However, correctional facilities operate continuously and require employees to work assigned schedules, limiting the practicality of substituting another day off solely because a holiday falls on a scheduled day off.

The provision may have been intended to provide employees with a compensatory benefit equivalent to the missed holiday, such as compensatory time that can be used at a later date. However, the FOP CBA contains numerous other provisions that expressly reference compensatory time when that benefit is intended. The absence of similar language creates uncertainty regarding the specific intention of this provision.

As written, the FOP CBA provision does not provide for a cash payment option, but HDSP employees have the option of coding either cash or compensatory time when the holiday falls on a scheduled day off.[35] Clearer language would reduce confusion, improve consistency in holiday administration, and lessen the potential for disputes regarding employee entitlements.

Holiday Eligibility Provision Does Not Adequately Address Unpaid Leave

The FOP CBA delineates holiday pay eligibility based on the ratio of regular hours in paid status to total scheduled regular hours in a given pay period. An employee in unpaid status during the scheduled workday immediately prior to or following a holiday must be in paid status for at least 60% of their scheduled hours in the pay period to be eligible.

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[34] Unit I FOP CBA July 1, 2025 – June 30, 2027, Section 11.11.2.

[35] Via use of DHRM event codes PDOH (pay - regular day off holiday) or ADOH (accrual - regular day off holiday comp time).

The relevant provision states:

> “Full time employees who have been in an unpaid status due to the use of LWOP on the workday prior to or directly following a designated holiday will be paid Holiday Pay for the designated holiday provided they are in paid status for at least sixty percent (60%) of their regularly scheduled hours in the pay period during which the designated holiday falls.”[36]

While the provision establishes a 60% threshold, it does not clearly explain how the holiday itself is applied when determining whether the threshold has been met. The calculation is straightforward when the holiday falls on an employee's scheduled day off because the holiday is not part of the employee's regularly scheduled work hours. In those instances, determining the percentage of scheduled hours in paid status presents little difficulty. However, ambiguity arises when the holiday falls on a regularly scheduled workday. In those instances, it is unclear whether the holiday hours should be included in the calculation used to determine eligibility. The distinction can directly affect whether an employee qualifies for holiday pay.

For example, consider a correctional officer assigned to an 8-hour schedule from 5:00 am to 1:00 pm, Monday through Friday, with Nevada Day occurring on Friday during the pay period. Assume the employee works 4 hours on Monday before falling ill, remains absent without available leave for the remainder of the workweek, and then works all scheduled hours during the second week of the pay period. Under this scenario, the employee would be in paid status for 44 hours during the pay period. One interpretation would exclude the holiday from the calculation entirely and use 72 scheduled hours as the denominator rather than 80. Under this approach, the employee would be in paid status for approximately 61% of scheduled hours and would therefore qualify for holiday pay. The employee could then code holiday leave on the holiday rather than unpaid leave. However, this interpretation raises questions because the holiday was originally part of the employee's scheduled workweek and the employee would otherwise have been absent without leave during that scheduled shift.

The ambiguity becomes more apparent if the employee were absent for the entirety of the first week rather than working 4 hours on Monday. In that circumstance, the employee would have only 40 hours in paid status during the pay period. Using 72 hours as the denominator would result in paid status for approximately 56% of scheduled hours, making the employee ineligible for holiday pay. Conversely, if holiday leave were included in the calculation of paid hours, the employee would reach exactly 48 paid hours, or 60% of an 80-hour pay period, and would qualify for holiday pay solely because the holiday benefit itself was included in the eligibility calculation. This result creates a circular eligibility determination in which holiday pay is effectively used to establish eligibility for

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[36] Unit I FOP CBA July 1, 2025 – June 30, 2027, Section 11.11.4.

holiday pay. The provision does not provide sufficient guidance to resolve these scenarios and fails to establish a clear methodology for calculating the 60% threshold when a holiday falls on a regularly scheduled workday. As a result, the language is susceptible to differing interpretations and may lead to inconsistent application of holiday benefits.

Holiday Provision Does Not Adequately Address Night Shift Scenarios

As discussed in Chapter 1 of this report, holiday pay administration is more complex for correctional officers assigned to night shifts that span midnight. Unlike day shift employees whose entire shifts typically fall within a single calendar day, night shift employees frequently work schedules that begin before a holiday and end on the holiday or begin on the holiday and end the following day. The FOP CBA attempts to address holiday pay for night shift employees through the following provision:

> "Holiday pay for Graveyard shift employees who either start their shift on a holiday or end their shift on a holiday will be paid for one shift of holiday compensation for their regular work hours per holiday."[37]

The apparent purpose of this provision is to ensure night shift employees receive a full shift of holiday pay when only a portion of their regularly scheduled shift falls within the legal midnight-to-midnight holiday period. This circumstance most commonly occurs when the employee is not scheduled to work both the shift immediately preceding and immediately following the holiday.

For example, a correctional officer assigned to a 5:00 pm to 5:00 am schedule with Friday, Saturday, and Sunday designated as regular days off would work only the 12:00 am to 5:00 am portion of the shift occurring on Nevada Day.[38] Although only 5 hours of the shift would fall within the legal holiday period, the provision entitles the employee to a full shift of holiday pay because the employee does not also work a second shift that begins on the holiday.

DIA found this provision is frequently misunderstood when applied to more complex night shift schedules. The language references shifts that either begin on a holiday or end on a holiday, but it does not clearly explain that the provision is intended to ensure one full shift of holiday pay is provided, not separate shifts worth of holiday pay for each circumstance. As a result, some correctional officers incorrectly apply the provision when working schedules involving both a shift ending on the holiday and another shift beginning on the holiday.

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[37] Unit I FOP CBA July 1, 2025 – June 30, 2027, Section 12.8.2.2.

[38] Employees working 12-hours shifts generally work 4 days with 3 days off in one week of a pay period and work 3 days with 4 days off in the other week of the same pay period (one 8-hour regular shift will be worked on this scheduled).

DIA identified numerous coding errors attributable to this misunderstanding made by night shift correctional officers, including:

- Full shift of premium pay coded for shift ending on a holiday and full shift of PDOH (pay for day off on holiday) coded when the shift that would have started on a holiday is a day off;
- Full shift of premium pay coded for shift starting on a holiday and 5 hours of PSHOT (premium for holiday overtime) coded for regular shift ending on a holiday; and
- Full shift of premium pay coded for shift beginning on a holiday when leave was taken for a shift ending on a holiday.

The third error listed above highlights a deficiency in the agreement language. The FOP CBA provision ensuring employees are paid a full shift of holiday pay when their shift begins (or ends) on a holiday is only applicable when the employee is not also scheduled for a shift ending (or beginning) on the holiday. When leave is taken for a shift ending (or beginning) on a holiday and the shift scheduled to begin (or end) on the holiday is worked, those hours must be split between holiday leave time and premium pay.

The FOP CBA provision does not address these circumstances or provide guidance for employees who work one holiday shift while taking leave on the other. Consequently, the language fails to adequately address several common night shift scenarios and contributes to inconsistent coding practices, pay errors, and confusion regarding holiday pay eligibility.

CBAs Allow Employees to Work Excessive Hours Indefinitely

The FOP CBAs applicable to correctional officers and other NDOC employees allow employees to work excessive hours indefinitely, including 16-hour double shifts, and do not cap the maximum allowable work hours in any given period. Correctional officers can work consecutive 8-hour shifts (double shifts) every day of the pay period, and NDOC cannot restrict hours based on health and safety concerns if the employee requesting the overtime follows the rules pertaining to volunteering for overtime outlined in the CBAs and appurtenant documents. In practice, NDOC has imposed a “16 hour” limit to the amount of time an employee can work in one day, which does not include the 45 minutes of muster time for each day worked.

The FOP CBAs grant certain Management Rights, but those rights are specifically limited as they pertain to safety considerations, other than the safety of the public. Attempts by NDOC to limit what DIA considers excessive hours worked have been unsuccessful within the scope of the CBA because employees have a right to work hours that may otherwise be deemed excessive by management. Discussions with NDOC leadership indicate that NDOC and the FOP union are working to institute practical limits on the number of hours employees can work due to health and safety considerations.

Some correctional officers have worked 16-hour days every day in a pay period. Some correctional officers have worked 20-hour days, though NDOC disallows this practice. When accounting for 45 minutes of muster time and over an hour of roundtrip commute time to the remotely located HDSP, concerns over the health and safety of correctional officers were raised by DIA and the Governor's Office throughout the administrative review period.

Timesheet Example 7 in Appendix E to this report shows the timesheet of an HDSP employee that worked several 16-hour double shifts and one 20-hour shift in the same pay period. When accounting for 45 minutes of pre- and post-shift muster time, the employee worked a 20-hour shift then reported to the next shift less than four hours later.

Future CBAs should limit the number of hours that may be worked in both a 24-hour period and any pay period or other consecutive period of time, and the limitation should include consideration of muster time. For example, 16 hours and 45 minutes could be set as the maximum allowable amount of time to be worked in a 24-hour period, for no more than three consecutive working days. Future CBAs should prohibit working 20-hour workdays, even for employees scheduled on 10-hour shifts.

CBA Rural Pay Provision Lacks Clarity and Context

NDOC employees assigned to HDSP and certain other correctional facilities who began employment before July 1, 2011, and reside more than 25 miles from those facilities, are entitled to receive compensation for travel expenses pursuant to NRS 209.183. FOP CBAs also grant this pay, though the CBAs use a different time frame than statute and include unclear language. Statute stipulates that qualifying employees will receive $7.50 for each day they report to work. This benefit is included among the special pay adjustments addressed in the FOP CBAs, where it is identified as rural pay (PRAD). The provision governing rural pay consists of a single sentence that provides little context regarding eligibility, purpose, or application of the benefit, stating:

> "Employees grandfathered in to receiving PSAC and/or PRAD pay after 2009 will continue to receive such pay."[39]

The language does not clearly communicate the basis for eligibility. The reference to employees being "grandfathered in" after 2009 lacks a discernable connection to the statutory eligibility requirements. Generally, a grandfather provision preserves benefits or rights for individuals who qualified under prior rules before a statutory or policy change occurred. In this case, NRS 209.183 was amended

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[39] Unit I FOP CBA July 1, 2025 – June 30, 2027, Section 11.14.8.1.

during the 2011 Legislative Session to limit eligibility to employees who began employment before July 1, 2011. The CBA provision does not reference the statutory eligibility date, the mileage requirement, or any of the other conditions established by NRS 209.183. Consequently, the provision provides little practical guidance to employees, supervisors, or payroll personnel responsible for administering the benefit.

Administrative Practice for Rural Pay is Not Reflected in Statute or the CBA

NDOC employees have, in practice, limited claiming rural pay to days on which an eligible employee reports to a qualifying correctional facility. NDOC employees do not receive rural pay when assigned to alternate work locations, such as hospitals, training sites, or other facilities. This practice is consistent with the apparent purpose of the benefit, which is to compensate employees for the travel burden associated with reporting to a correctional facility located a significant distance (at least 25 miles) from an employee’s residence. However, NRS 209.183 does not expressly require an employee to report to the correctional facility to qualify for the payment; it requires them to “report to work” and for their residence to be more than 25 miles from the correctional facility.

The statutory language can be interpreted in more than one manner. One interpretation is that an eligible employee receives rural pay whenever he or she reports to work, regardless of the reporting location, provided the employee's residence is more than 25 miles from the assigned correctional facility. Another interpretation is that eligibility exists only when the employee actually reports to the qualifying facility itself. Although the latter interpretation appears more consistent with the purpose of the benefit, neither the statute nor the CBA expressly establish that requirement.

The inclusion of rural pay provisions within the FOP CBAs provided an opportunity to clarify eligibility requirements and codify longstanding employee practices. Instead, the current language provides little substantive guidance regarding when rural pay may or may not be claimed. As a result, the existing provision leaves room for differing interpretations and fails to clearly communicate circumstances under which employees qualify for the benefit. NDOC should work with DHRM to clarify rural pay eligibility in future CBAs currently being negotiated.

Conclusion

Several FOP CBA provisions lack the clarity, specificity, and operational guidance necessary to ensure compensation is administered consistently, equitably, and in accordance with intended purposes. Ambiguous language related to muster pay, shift differential pay, holiday pay, and rural pay has resulted in inconsistent interpretations, recurring payroll errors, administrative inefficiencies, and avoidable costs to the state. In several instances, the CBAs rely on undefined terms, arbitrary shift designations, or provisions that fail to address common circumstances routinely encountered in a 24-hour correctional environment. As a result, employees, supervisors, and pay clerks are often required to interpret contractual language that does not clearly establish eligibility requirements or payment methodologies.

The deficiencies identified in this chapter of the report demonstrate a need for NDOC and DHRM to clarify compensation provisions and align them with operational realities. Revising muster pay eligibility criteria, establishing objective parameters for shift differential pay, clarifying holiday compensation requirements, and codifying rural pay eligibility standards would improve consistency in payroll administration, reduce disputes regarding employee entitlements, strengthen internal controls, and help ensure compensation is paid only in circumstances intended by the CBAs. These changes would also reduce payroll processing errors, improve accountability, and provide a clearer framework for future collective bargaining negotiations.

Recommendations

2.1 Coordinate with DHRM to negotiate and clarify eligibility for muster pay in future CBAs.

2.2 Coordinate with DHRM to establish shift differential pay eligibility criteria based on hours worked rather than assigned shifts in future CBAs.

2.3 Coordinate with DHRM to clarify holiday pay provisions in future CBAs.

2.4 Coordinate with DHRM to establish limits on the number of hours that may be worked in one day and over consecutive periods of time in future CBAs.

2.5 Coordinate with DHRM to clarify rural pay eligibility in future CBAs.

Appendix A

Scope and Methodology, Background, and Acknowledgments

Scope and Methodology

At the July 29, 2025, Executive Branch Audit Committee (EBAC) meeting, the Division of Internal Audits (DIA) presented its second audit report on Correctional Officer Overtime Management for the Nevada Department of Corrections (NDOC).[40] The audit was presented approximately four months following news that NDOC was facing a $53 million budget shortfall due to overtime costs heading into the final months of the 2025 legislative session. The audit presentation also followed two additional DIA audits on NDOC fiscal processes performed in 2021 and 2022, each of which contained recommendations yet to be implemented by NDOC as of the July 2025 EBAC meeting.[41]

Due to concerns with the audit findings presented at the July 2025 EBAC meeting, as well as the outstanding recommendations from previous audits, EBAC members requested DIA provide assistance to NDOC in addressing the issues noted. DIA visited High Desert State Prison (HDSP), Nevada's largest prison, to assess various aspects of operations, including an observation of the check-in process for correctional officers, interviewing HDSP and NDOC management and staff, and examining employee timesheets for possible timesheet abuse. Numerous timesheet coding errors, inconsistencies, and suspected timesheet abuse were identified and reported to the Governor's Office for further instruction. The Governor's Office requested DIA perform an administrative review of HDSP timesheets and submit the timesheets with coding errors to NDOC to correct noted deficiencies and process pay adjustments.

The review exceeded the broader, high-level problematic timesheet coding practices that were disclosed during the EBAC meeting and focused on timesheet input errors made at the individual employee level to uncover issues within the timesheet coding and reviewing process. DIA reviewed 11,318 timesheets submitted by employees of HDSP, beginning with the pay period starting on July 7, 2025, through the pay period ending on March 29, 2026. All timesheet errors that would result in a pay adjustment or a change to an employee's personal leave balance were reported to NDOC's central payroll team to make pay adjustments. Leadership of NDOC, the Division of Human Resource Management, the Governor's Finance Office, and the Governor's Office were notified of the

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[40] The first audit report on Correctional Officer Overtime Management was presented at the January 16, 2018 EBAC meeting.

[41] DIA Report No. 21-03 issued January 28, 2021. DIA Report No. 22-05 issued February 22, 2022.

timesheet errors and resulting pay adjustments throughout the timesheet review process.

In the course of our work, we interviewed members of management and staff of NDOC to discuss processes inherent to NDOC's operations. We reviewed NDOC records and researched legislative history, applicable Nevada Revised Statutes, Nevada Administrative Code, Nevada State Administrative Manual, and other state and federal guidelines. We concluded fieldwork in June 2026.

Background

The mission of the Nevada Department of Corrections (NDOC) is to improve public safety by ensuring a safe and humane environment that incorporates proven rehabilitation initiatives that prepare individuals for successful reintegration into communities. NDOC's vision is to reduce victimization and recidivism by providing offenders with incentive for self-improvement and the tools to effect change. NDOC's goals are:

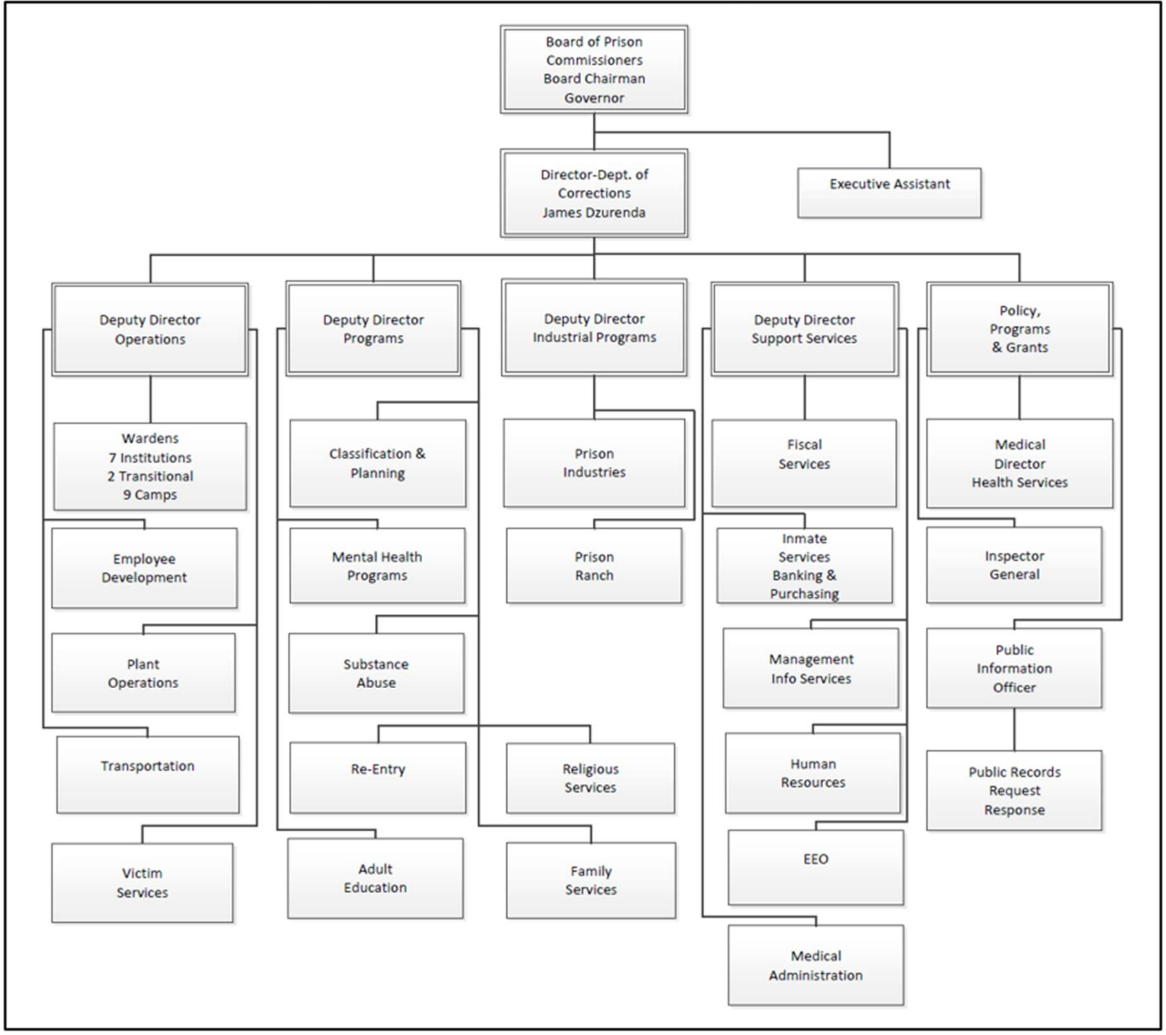
- Operate the department according to best practices;
- Ensure the best use of department resources;
- Educate stakeholders and customers; and
- Improve communication.

High Desert State Prison (HDSP) is the largest NDOC correctional facility. HDSP was designed to incorporate much of the best technology available to provide for officer safety and the management and control of offenders. The complex totals approximately 1,576,000 square feet of space. The institution opened September 1, 2000 and became the reception center for Southern Nevada. HDSP is administered by one Warden and four Associate Wardens. Command Staff consists of 13 Lieutenants and 19 Sergeants. There are 641 authorized positions at HDSP, and 596 filled positions as of June 22, 2026.

Exhibit IV shows NDOC's organizational chart.

Exhibit IV

Nevada Department of Corrections Organizational Chart



Source: NDOC website.

Acknowledgments

We express appreciation to NDOC management and staff and the Governor's Finance Office, Budget Division for their cooperation and assistance throughout the audit.

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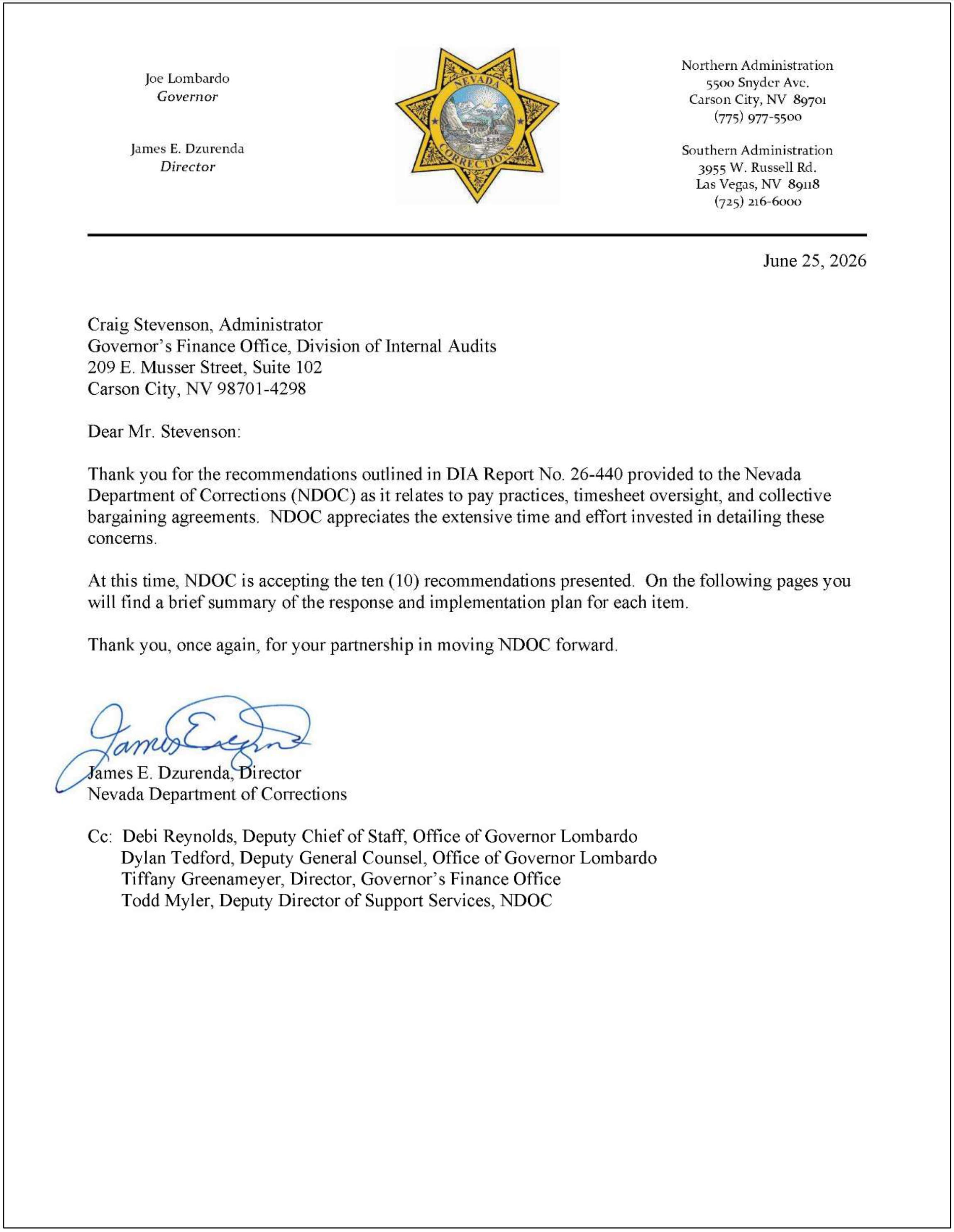
Appendix B

Nevada Department of Corrections
Response and Implementation Plan



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June 25, 2026

Craig Stevenson, Administrator
Governor's Finance Office, Division of Internal Audits
209 E. Musser Street, Suite 102
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Dear Mr. Stevenson:

Thank you for the recommendations outlined in DIA Report No. 26-440 provided to the Nevada Department of Corrections (NDOC) as it relates to pay practices, timesheet oversight, and collective bargaining agreements. NDOC appreciates the extensive time and effort invested in detailing these concerns.

At this time, NDOC is accepting the ten (10) recommendations presented. On the following pages you will find a brief summary of the response and implementation plan for each item.

Thank you, once again, for your partnership in moving NDOC forward.

James E. Dzurenda, Director
Nevada Department of Corrections

Cc: Debi Reynolds, Deputy Chief of Staff, Office of Governor Lombardo
Dylan Tedford, Deputy General Counsel, Office of Governor Lombardo
Tiffany Greenameyer, Director, Governor's Finance Office
Todd Myler, Deputy Director of Support Services, NDOC

DIA Report No. 26-440

PAY PRACTICES AND TIMESHEET OVERSIGHT

1.1 Enforce timesheet coding requirements - Accepted

NDOC will reinforce timesheet coding requirements with payroll staff, supervisors, and designated timesheet approvers. NDOC Payroll will emphasize supervisory review and approval responsibilities to ensure timesheets are accurately coded prior to submission. Compliance monitoring will continue going forward in an effort to ensure ongoing adherence to payroll coding requirements. Regular reports will be produced and reviewed to identify, address, and correct coding discrepancies. Full implementation of this monitoring process is contingent upon achieving full staffing levels within the payroll division, which is anticipated by December 2026. Additionally, in the next budget build, NDOC is requesting additional staff to form audit teams that will be responsible for various audits to include timesheets.

1.2 Update and clarify timesheet coding guidance - Accepted

NDOC will review and update existing timesheet coding guidance to provide clearer instructions regarding payroll codes, special pay types, and leave usage. NDOC will look into opportunities to streamline and reduce the number of available payroll codes in an effort to minimize confusion and improve coding accuracy. In conjunction with the Labor Relations Unit (LRU), a holiday pay guidance memorandum was distributed to all FOP staff via email on May 22, 2026. The memorandum provided clarification on holiday pay eligibility, coding requirements, and payroll processing expectations to promote consistency and reduce payroll errors. Future changes as a result of the streamlining previously mentioned will be addressed in department - wide memos as needed. Additionally, payroll timesheet training will be incorporated into the Department's annual In-Service Training (IST) refresher curriculum to reinforce timesheet coding requirements, improve consistency, and reduce future payroll errors. This will be a continuous process going forward as all staff are required to complete ISTs every calendar year.

1.3 Augment timesheet training provided to employees and trainees - Accepted

NDOC's Training Division has created a NEATS Timesheet Supervisor Training which includes timesheet coding expectations and accountability measures for all supervisory staff. The first class began in June 2026. Payroll training has been implemented for supervisors to ensure a clear understanding of payroll coding requirements, approval responsibilities, and applicable policies. NDOC is in the process of developing additional training resources focused on timesheet completion, payroll coding requirements, and employee responsibilities. New employee orientation materials and refresher training will include payroll instruction to improve understanding and compliance. It is anticipated these materials will be completed by December 2026. The Department is also exploring the creation of a timesheet Quick Reference Guide, to be made available through the ZENworks window, to provide employees with easy access to payroll coding instructions.

1.4 Investigate instances of suspected timesheet abuse - Accepted

NDOC will continue to investigate allegations and indications of potential timesheet abuse in accordance with departmental policies and Administrative Regulations. Identified concerns will be referred through appropriate supervisory, Human Resources, and Inspector General's office to ensure accountability and corrective action when warranted. To address concerns regarding sick leave abuse at the institutions, Wardens began issuing Letters of Instruction (LOI). This was implemented to reinforce attendance expectations, ensure accountability, and provide employees with guidance regarding appropriate leave usage. In addition, supervisory training and new hire orientation will reinforce that timesheet falsification or abuse may result in disciplinary action, up to and including suspension, demotion, or termination, whether it be willful or negligent. This will be a continuous process going forward.

1.5 Install badge readers at shakedown areas - Accepted

NOTE: Shakedown areas are any areas offenders are permitted within NDOC properties. Not all NDOC staff work within shakedown areas. As such, badge readers would be needed at staff entrances.

NDOC will work with the Governor's Technology Office and NDOC IT to evaluate the feasibility of installing badge readers at the gatehouse of each facility to enhance accountability. As part of the evaluation, we will assess operational requirements, implementation costs, and funding availability. Based on the results of the assessment, we will determine the most effective path forward for implementation. We anticipate having a more definitive recommendation and implementation strategy by December of 2026. In the meantime, NDOC will continue using supervisory oversight.

COLLECTIVE BARGAINING AGREEMENTS

2.1 Coordinate with DHRM to negotiate and clarify eligibility for muster pay in future CBAs – Accepted

NDOC will continue to work collaboratively with DHRM during collective bargaining negotiations to clarify muster pay eligibility requirements and establish clear guidance. In the interim, NDOC Leadership will communicate current muster pay requirements and expectations to supervisors and employees to promote consistent application. This will be a continuous process going forward.

2.2 Coordinate with DHRM to establish shift differential pay eligibility criteria based on hours worked rather than assigned shifts in future CBAs - Accepted

NDOC will coordinate with DHRM during collective bargaining negotiations to clarify shift differential eligibility provisions and ensure that shift differential is applied properly. DHRM's Chief Negotiator is in the process of negotiating those set times. Updated guidance will be communicated to supervisors, employees, and payroll staff upon completion of any negotiated changes. This will be a continuous process going forward.

2.3 Coordinate with DHRM to clarify holiday pay provisions in future CBAs - Accepted

NDOC distributed a holiday pay guidance memorandum to all FOP staff in May of 2026 to address identified concerns and promote consistent application of holiday pay to timesheets. NDOC will continue coordinating with DHRM during negotiations to clarify holiday pay coding. This will be a continuous process going forward.

2.4 Coordinate with DHRM to establish limits on the number of hours that may be worked in one day and over consecutive periods of time in future CBAs - Accepted

NDOC recognizes the operational challenges due to staffing shortages and mandatory overtime. The Department will continue working with DHRM during collective bargaining negotiations to evaluate potential language regarding hours worked and consecutive work periods. NDOC plans to request additional positions through the budget build process. This will be a continuous process going forward.

2.5 Coordinate with DHRM to clarify rural pay eligibility in future CBAs - Accepted

NDOC will coordinate with DHRM during the current collective bargaining negotiations to review and clarify rural pay requirements. Any resulting guidance or negotiated changes will be communicated to affected staff, supervisors and payroll staff. This will be a continuous process going forward.

Appendix C

Timetable for Implementing Audit Recommendations

In consultation with the Nevada Department of Corrections (NDOC), the Division of Internal Audits categorized the recommendations contained within this report into two separate implementation time frames (i.e., *Category 1* – less than six months; *Category 2* – more than six months). NDOC should begin taking steps to implement all recommendations as soon as possible. The target completion dates are incorporated from Appendix B.

Category 1: Recommendations with an anticipated implementation period less than six months.

Recommendations	Time Frame
1.1 Enforce timesheet coding requirements.	Dec. 2026
1.2 Update and clarify timesheet coding guidance.	Implemented
1.3 Augment timesheet training provided to employees and trainees.	Dec. 2026
1.4 Investigate instances of suspected timesheet abuse.	Implemented
1.5 Install badge readers at staff entrances.	Dec. 2026

Category 2: Recommendations with an anticipated implementation period exceeding six months.

Recommendations	Time Frame
2.1 Coordinate with DHRM to negotiate and clarify eligibility for muster pay in future CBAs.	June 2027
2.2 Coordinate with DHRM to establish shift differential pay eligibility criteria based on hours worked rather than assigned shifts in future CBAs.	June 2027
2.3 Coordinate with DHRM to clarify holiday pay provisions in future CBAs.	June 2027

2.4 Coordinate with DHRM to establish limits on the number of hours that may be worked in one day and over consecutive periods of time in future CBAs.	June 2027
2.5 Coordinate with DHRM to clarify rural pay eligibility in future CBAs.	June 2027

The Division of Internal Audits will evaluate the actions taken by NDOC concerning the recommendations within six months from the issuance of this report. The Division of Internal Audits will report the results of its evaluation to the Executive Branch Audit Committee and NDOC.

Appendix D

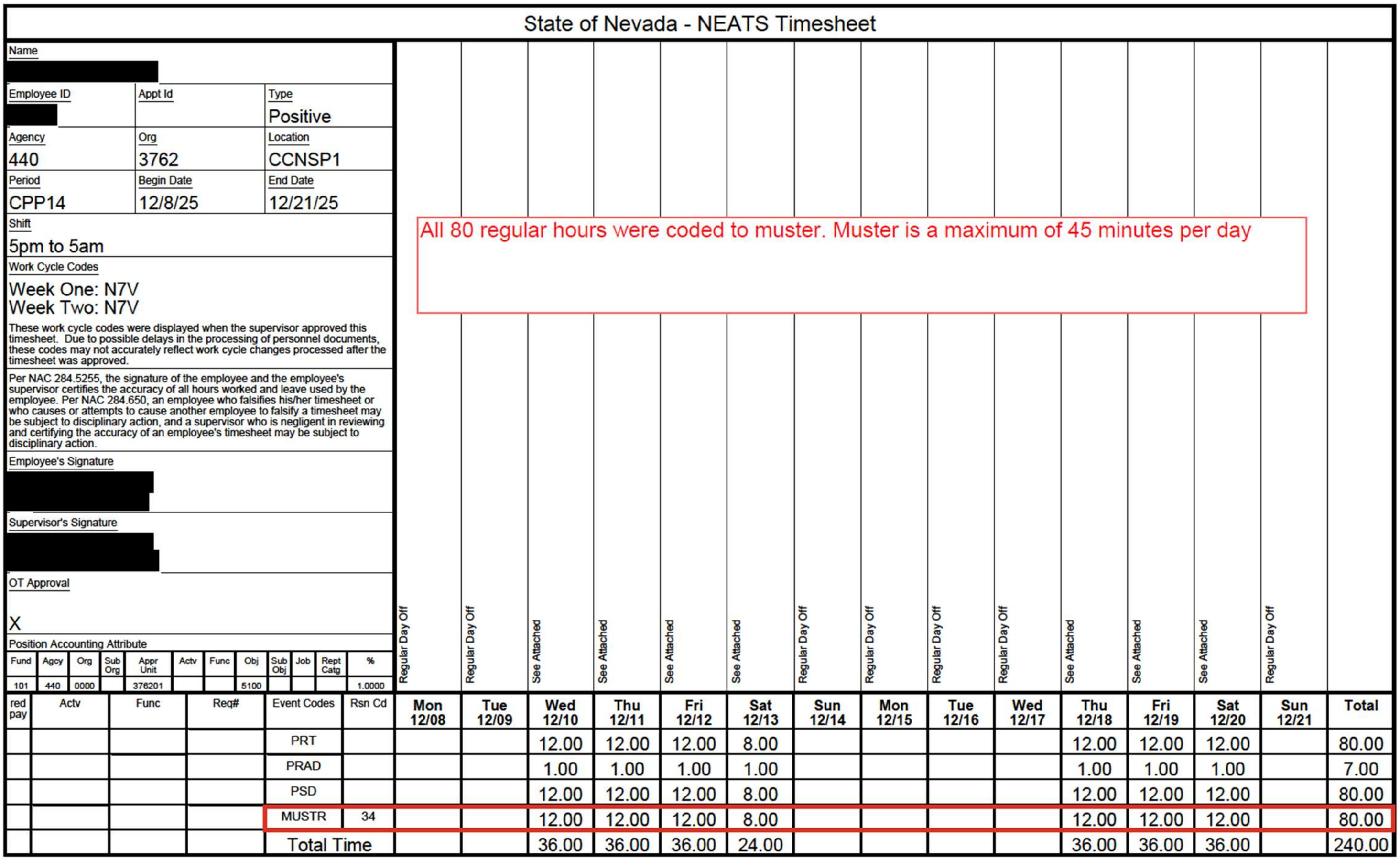
Timesheet Coding Errors

Error Type	Count
Indeterminate. Unable to assess coding due to unclear notes, hours coded, or pay types coded.	339
Overtime coded with no indication an overtime shift was worked	271
Overtime hours coded don't match shift length indicated in notes	312
No overtime coded after indicating an overtime shift was worked	135
Coded overtime for period overlapping regular shift	87
Missing shift differential	1,269
Shift differential coded for ineligible shift	379
Shift differential coded on day not worked	135
Shift differential improperly coded for overtime or muster taken as comp time	96
Shift differential coded for unpaid leave	50
Over-coded shift differential	176
Under-coded shift differential	27
Muster coded on day not worked	312
Missing muster (Evident that shift was worked)	404
Missing muster or leave time (Unclear if shift was worked)	105
Miscoded muster (wrong amount coded)	25
Missing holiday hours (No holiday pay type code in timesheet)	83
Coded wrong holiday pay type	90
Coded more holiday hours than entitled to	66
Coded less holiday hours than entitled to	21
Coded holiday hours not entitled to	88
Failed to divide Holiday hours between leave and premium pay (Night shift)	38
Overpayment resulting from inaccurate overtime/AWOL Flex	54
Underpayment resulting from inaccurate overtime/AWOL Flex	32
Coded more than 24 hours in a day	61
Coded Standby for period overlapping hours worked	34
Over-coded AWOL	56
Under-coded AWOL	17
Coded overtime without coding 80 base regular hours	37
Coded more than 80 base regular hours	30
No leave coded after indicating leave was taken in note	31
Coded special assignment pay on day not worked	20
Over-coded special assignment pay	20
Under-coded special assignment pay	19
Coded PRAD on day not worked	22
Double-Coded leave	19
Entered "release time" in notes and coded no hours	10
No standby coded after indicating standby was signed up for in note	2
Offsetting coding error not warranting payroll adjustment	152
Total	5,124

Appendix E

Example Timesheets

Example Timesheet 1



State of Nevada - NEATS Timesheet

All 80 regular hours were coded to muster. Muster is a maximum of 45 minutes per day

Name
[redacted]

Employee ID
[redacted]

Appt Id

Type
Positive

Agency
440

Org
3762

Location
CCNSP1

Period
CPP14

Begin Date
12/8/25

End Date
12/21/25

Shift
5pm to 5am

Work Cycle Codes
Week One: N7V
Week Two: N7V

These work cycle codes were displayed when the supervisor approved this timesheet. Due to possible delays in the processing of personnel documents, these codes may not accurately reflect work cycle changes processed after the timesheet was approved.

Per NAC 284.5255, the signature of the employee and the employee's supervisor certifies the accuracy of all hours worked and leave used by the employee. Per NAC 284.650, an employee who falsifies his/her timesheet or who causes or attempts to cause another employee to falsify a timesheet may be subject to disciplinary action, and a supervisor who is negligent in reviewing and certifying the accuracy of an employee's timesheet may be subject to disciplinary action.

Employee's Signature
[redacted]

Supervisor's Signature
[redacted]

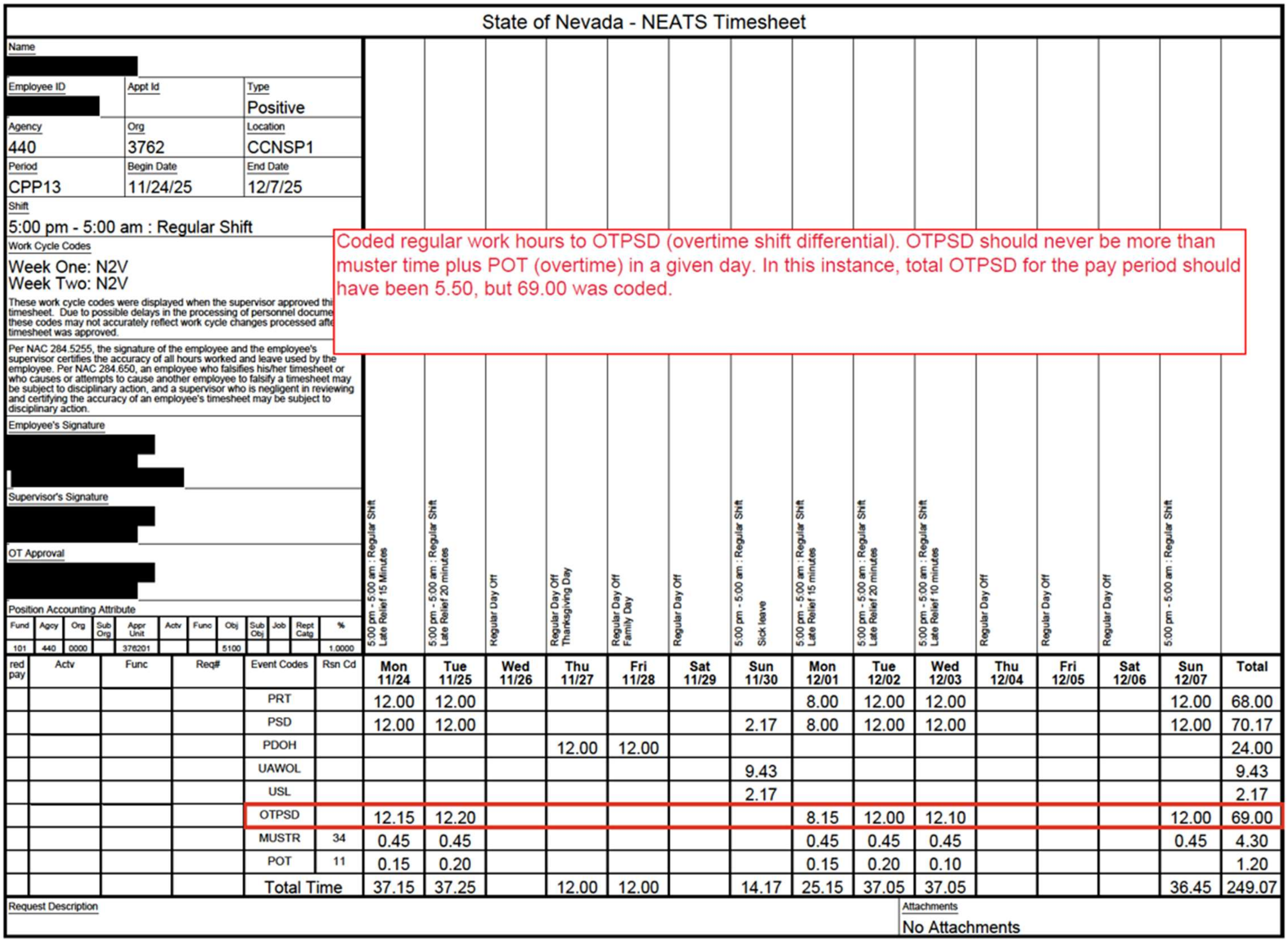
OT Approval
X

Position Accounting Attribute

Fund	Agcy	Org	Sub Org	Appr Unit	Actv	Func	Obj	Sub Obj	Job	Rept Catg	%
101	440	0000		376201			5100				1.0000

						Regular Day Off	Regular Day Off	See Attached	See Attached	See Attached	See Attached	Regular Day Off	Regular Day Off	Regular Day Off	Regular Day Off	See Attached	See Attached	See Attached	Regular Day Off	
red pay	Actv	Func	Req#	Event Codes	Rsn Cd	Mon 12/08	Tue 12/09	Wed 12/10	Thu 12/11	Fri 12/12	Sat 12/13	Sun 12/14	Mon 12/15	Tue 12/16	Wed 12/17	Thu 12/18	Fri 12/19	Sat 12/20	Sun 12/21	Total
				PRT				12.00	12.00	12.00	8.00					12.00	12.00	12.00		80.00
				PRAD				1.00	1.00	1.00	1.00					1.00	1.00	1.00		7.00
				PSD				12.00	12.00	12.00	8.00					12.00	12.00	12.00		80.00
				MUSTR	34			12.00	12.00	12.00	8.00					12.00	12.00	12.00		80.00
				Total Time				36.00	36.00	36.00	24.00					36.00	36.00	36.00		240.00

Example Timesheet 2



State of Nevada - NEATS Timesheet

Name: [redacted]

Employee ID: [redacted]

Appt Id:

Type: Positive

Agency: 440

Org: 3762

Location: CCNSP1

Period: CPP13

Begin Date: 11/24/25

End Date: 12/7/25

Shift: 5:00 pm - 5:00 am : Regular Shift

Work Cycle Codes

Week One: N2V
Week Two: N2V

These work cycle codes were displayed when the supervisor approved thi timesheet. Due to possible delays in the processing of personnel docume these codes may not accurately reflect work cycle changes processed afte timesheet was approved.

Per NAC 284.5255, the signature of the employee and the employee's supervisor certifies the accuracy of all hours worked and leave used by the employee. Per NAC 284.650, an employee who falsifies his/her timesheet or who causes or attempts to cause another employee to falsify a timesheet may be subject to disciplinary action, and a supervisor who is negligent in reviewing and certifying the accuracy of an employee's timesheet may be subject to disciplinary action.

Employee's Signature: [redacted]

Supervisor's Signature: [redacted]

OT Approval: [redacted]

Position Accounting Attribute

Fund	Agcy	Org	Sub Org	Appr Unit	Actv	Func	Obj	Sub Obj	Job	Rept Catg	%
101	440	0000		376201			5100				1.0000

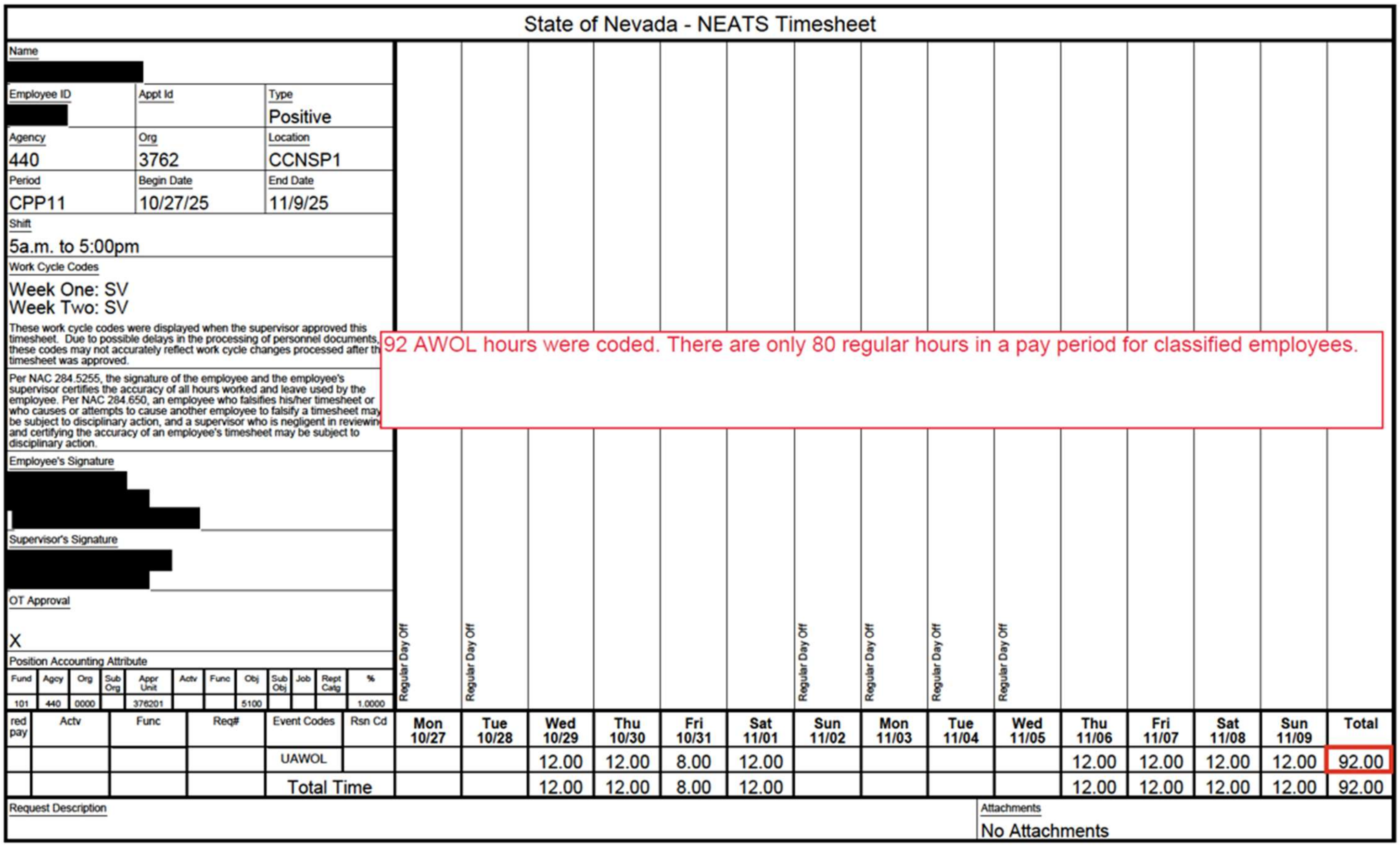
Coded regular work hours to OTPSD (overtime shift differential). OTPSD should never be more than muster time plus POT (overtime) in a given day. In this instance, total OTPSD for the pay period should have been 5.50, but 69.00 was coded.

						5:00 pm - 5:00 am : Regular Shift Late Relief 15 Minutes	5:00 pm - 5:00 am : Regular Shift Late Relief 20 minutes	Regular Day Off	Regular Day Off Thanksgiving Day	Regular Day Off Family Day	Regular Day Off	5:00 pm - 5:00 am : Regular Shift Sick leave	5:00 pm - 5:00 am : Regular Shift Late Relief 15 minutes	5:00 pm - 5:00 am : Regular Shift Late Relief 20 minutes	5:00 pm - 5:00 am : Regular Shift Late Relief 10 minutes	Regular Day Off	Regular Day Off	Regular Day Off	5:00 pm - 5:00 am : Regular Shift	
red pay	Actv	Func	Req#	Event Codes	Rsn Cd	Mon 11/24	Tue 11/25	Wed 11/26	Thu 11/27	Fri 11/28	Sat 11/29	Sun 11/30	Mon 12/01	Tue 12/02	Wed 12/03	Thu 12/04	Fri 12/05	Sat 12/06	Sun 12/07	Total
				PRT		12.00	12.00						8.00	12.00	12.00				12.00	68.00
				PSD		12.00	12.00					2.17	8.00	12.00	12.00				12.00	70.17
				PDOH					12.00	12.00										24.00
				UAWOL								9.43								9.43
				USL								2.17								2.17
				OTPSD		12.15	12.20						8.15	12.00	12.10				12.00	69.00
				MUSTR	34	0.45	0.45						0.45	0.45	0.45				0.45	4.30
				POT	11	0.15	0.20						0.15	0.20	0.10					1.20
				Total Time		37.15	37.25		12.00	12.00		14.17	25.15	37.05	37.05				36.45	249.07

Request Description

Attachments: No Attachments

Example Timesheet 3



State of Nevada - NEATS Timesheet

Name
[redacted]

Employee ID
[redacted]

Appt Id

Type
Positive

Agency
440

Org
3762

Location
CCNSP1

Period
CPP11

Begin Date
10/27/25

End Date
11/9/25

Shift
5a.m. to 5:00pm

Work Cycle Codes
Week One: SV
Week Two: SV

These work cycle codes were displayed when the supervisor approved this timesheet. Due to possible delays in the processing of personnel documents, these codes may not accurately reflect work cycle changes processed after th timesheet was approved.

Per NAC 284.5255, the signature of the employee and the employee's supervisor certifies the accuracy of all hours worked and leave used by the employee. Per NAC 284.650, an employee who falsifies his/her timesheet or who causes or attempts to cause another employee to falsify a timesheet may be subject to disciplinary action, and a supervisor who is negligent in reviewin and certifying the accuracy of an employee's timesheet may be subject to disciplinary action.

92 AWOL hours were coded. There are only 80 regular hours in a pay period for classified employees.

Employee's Signature
[redacted]

Supervisor's Signature
[redacted]

OT Approval
X

Position Accounting Attribute

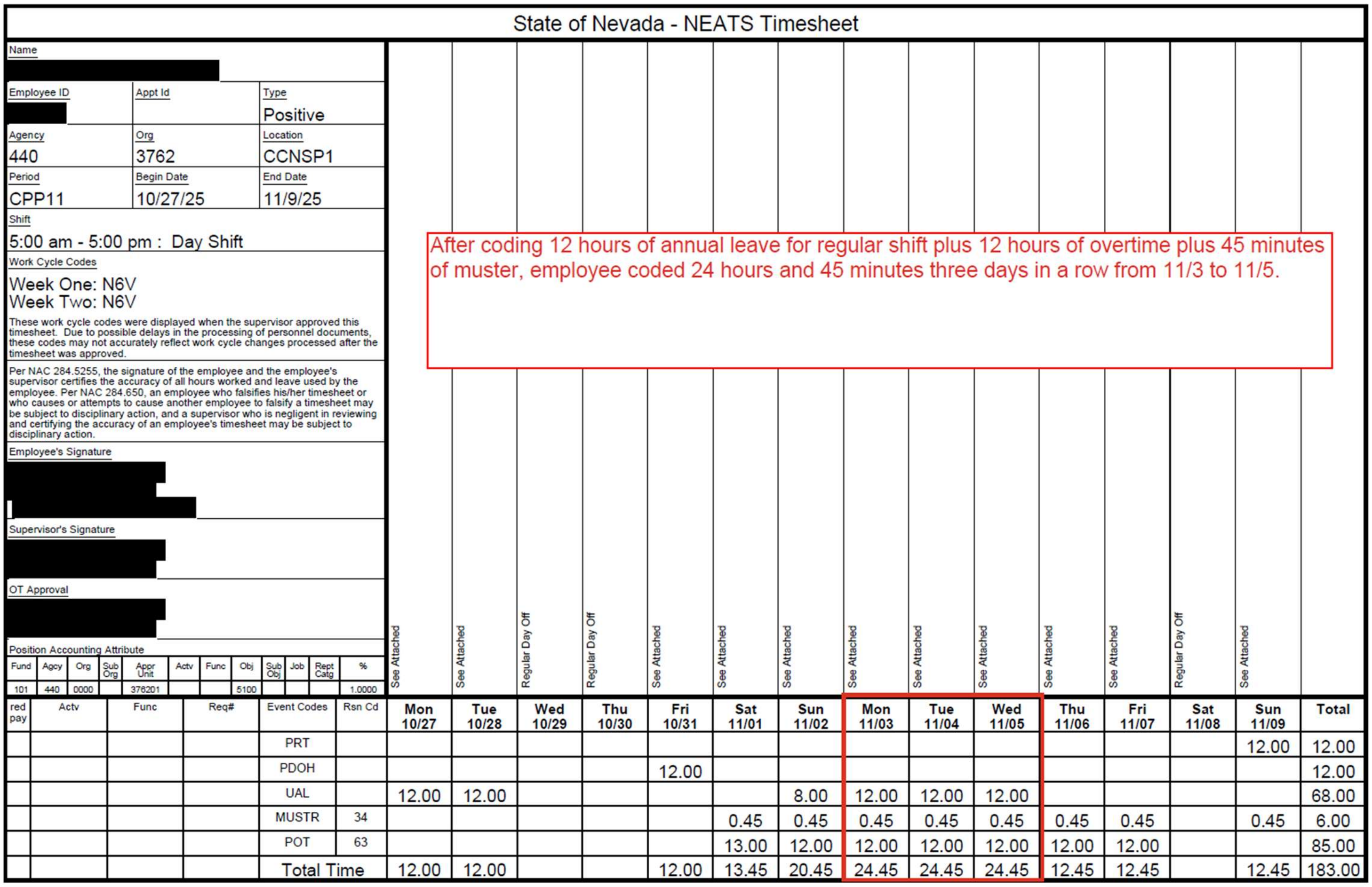
Fund	Agcy	Org	Sub Org	Appr Unit	Actv	Func	Obj	Sub Obj	Job	Rept Catg	%
101	440	0000		376201			5100				1.0000

red pay	Actv	Func	Req#	Event Codes	Rsn Cd	Mon 10/27	Tue 10/28	Wed 10/29	Thu 10/30	Fri 10/31	Sat 11/01	Sun 11/02	Mon 11/03	Tue 11/04	Wed 11/05	Thu 11/06	Fri 11/07	Sat 11/08	Sun 11/09	Total
						Regular Day Off	Regular Day Off					Regular Day Off	Regular Day Off	Regular Day Off	Regular Day Off					
				UAWOL				12.00	12.00	8.00	12.00					12.00	12.00	12.00	12.00	92.00
				Total Time				12.00	12.00	8.00	12.00					12.00	12.00	12.00	12.00	92.00

Request Description

Attachments
No Attachments

Example Timesheet 4



State of Nevada - NEATS Timesheet

Name
[redacted]

Employee ID [redacted]	Appt Id	Type Positive
Agency 440	Org 3762	Location CCNSP1
Period CPP11	Begin Date 10/27/25	End Date 11/9/25

Shift
5:00 am - 5:00 pm : Day Shift

Work Cycle Codes
Week One: N6V
Week Two: N6V

These work cycle codes were displayed when the supervisor approved this timesheet. Due to possible delays in the processing of personnel documents, these codes may not accurately reflect work cycle changes processed after the timesheet was approved.

Per NAC 284.5255, the signature of the employee and the employee's supervisor certifies the accuracy of all hours worked and leave used by the employee. Per NAC 284.650, an employee who falsifies his/her timesheet or who causes or attempts to cause another employee to falsify a timesheet may be subject to disciplinary action, and a supervisor who is negligent in reviewing and certifying the accuracy of an employee's timesheet may be subject to disciplinary action.

Employee's Signature
[redacted]

Supervisor's Signature
[redacted]

OT Approval
[redacted]

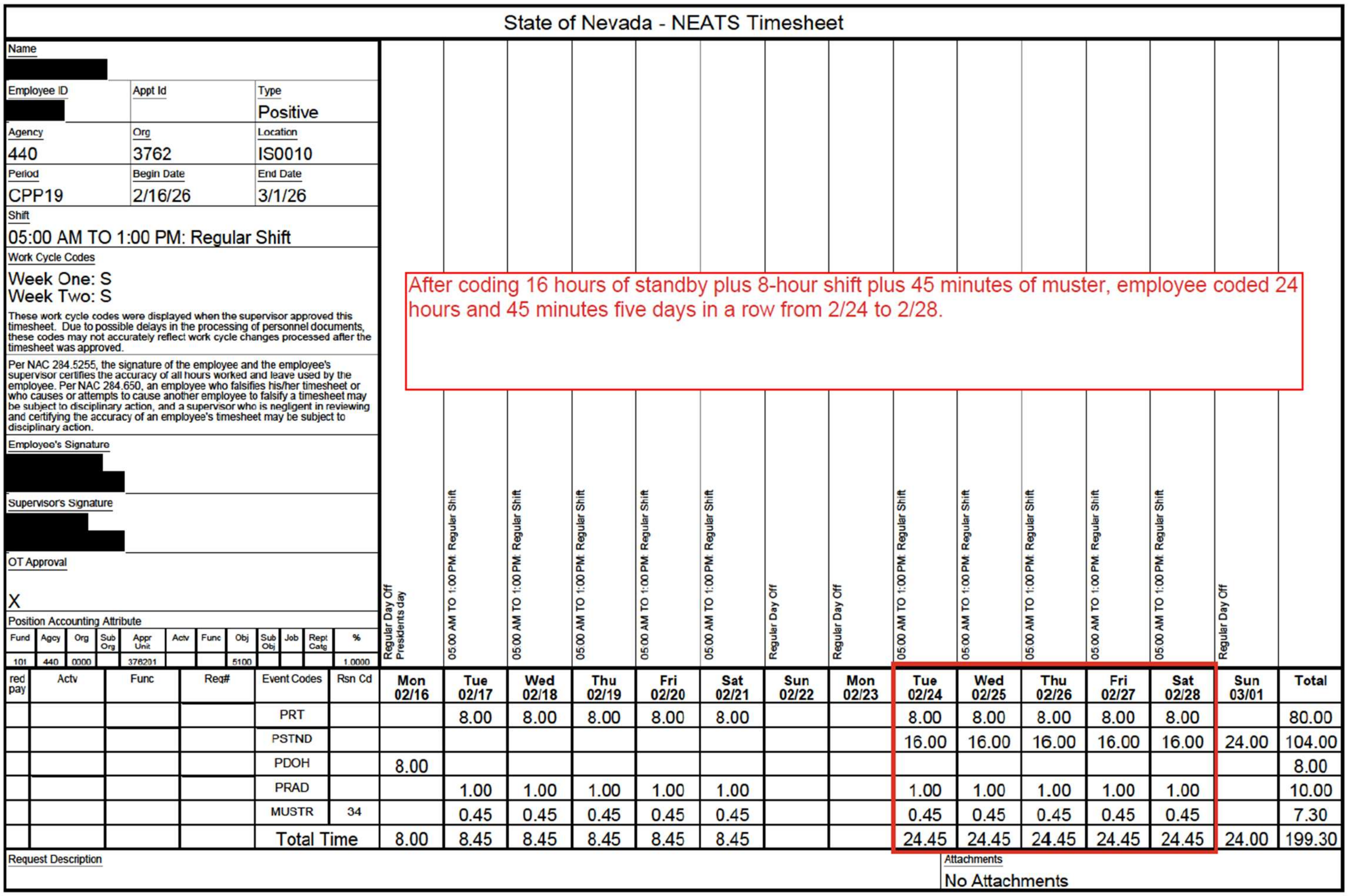
Position Accounting Attribute

Fund	Agcy	Org	Sub Org	Appr Unit	Actv	Func	Obj	Sub Obj	Job	Rept Catg	%
101	440	0000		376201			5100				1.0000

After coding 12 hours of annual leave for regular shift plus 12 hours of overtime plus 45 minutes of muster, employee coded 24 hours and 45 minutes three days in a row from 11/3 to 11/5.

						See Attached	See Attached	Regular Day Off	Regular Day Off	See Attached	See Attached	See Attached	See Attached	See Attached	See Attached	See Attached	See Attached	Regular Day Off	See Attached	
red pay	Actv	Func	Req#	Event Codes	Rsn Cd	Mon 10/27	Tue 10/28	Wed 10/29	Thu 10/30	Fri 10/31	Sat 11/01	Sun 11/02	Mon 11/03	Tue 11/04	Wed 11/05	Thu 11/06	Fri 11/07	Sat 11/08	Sun 11/09	Total
				PRT															12.00	12.00
				PDOH						12.00										12.00
				UAL		12.00	12.00					8.00	12.00	12.00	12.00					68.00
				MUSTR	34						0.45	0.45	0.45	0.45	0.45	0.45	0.45		0.45	6.00
				POT	63						13.00	12.00	12.00	12.00	12.00	12.00	12.00			85.00
				Total Time		12.00	12.00			12.00	13.45	20.45	24.45	24.45	24.45	12.45	12.45		12.45	183.00

Example Timesheet 5



State of Nevada - NEATS Timesheet

Name
[redacted]

Employee ID	Appt Id	Type
[redacted]		Positive
Agency	**Org**	**Location**
440	3762	IS0010
Period	**Begin Date**	**End Date**
CPP19	2/16/26	3/1/26

Shift
05:00 AM TO 1:00 PM: Regular Shift

Work Cycle Codes
Week One: S
Week Two: S

These work cycle codes were displayed when the supervisor approved this timesheet. Due to possible delays in the processing of personnel documents, these codes may not accurately reflect work cycle changes processed after the timesheet was approved.

Per NAC 284.5255, the signature of the employee and the employee's supervisor certifies the accuracy of all hours worked and leave used by the employee. Per NAC 284.650, an employee who falsifies his/her timesheet or who causes or attempts to cause another employee to falsify a timesheet may be subject to disciplinary action, and a supervisor who is negligent in reviewing and certifying the accuracy of an employee's timesheet may be subject to disciplinary action.

Employee's Signature
[redacted]

Supervisor's Signature
[redacted]

OT Approval
X

Position Accounting Attribute

Fund	Agcy	Org	Sub Org	Appr Unit	Actv	Func	Obj	Sub Obj	Job	Rept Catg	%
101	440	0000		376201			5100				1.0000

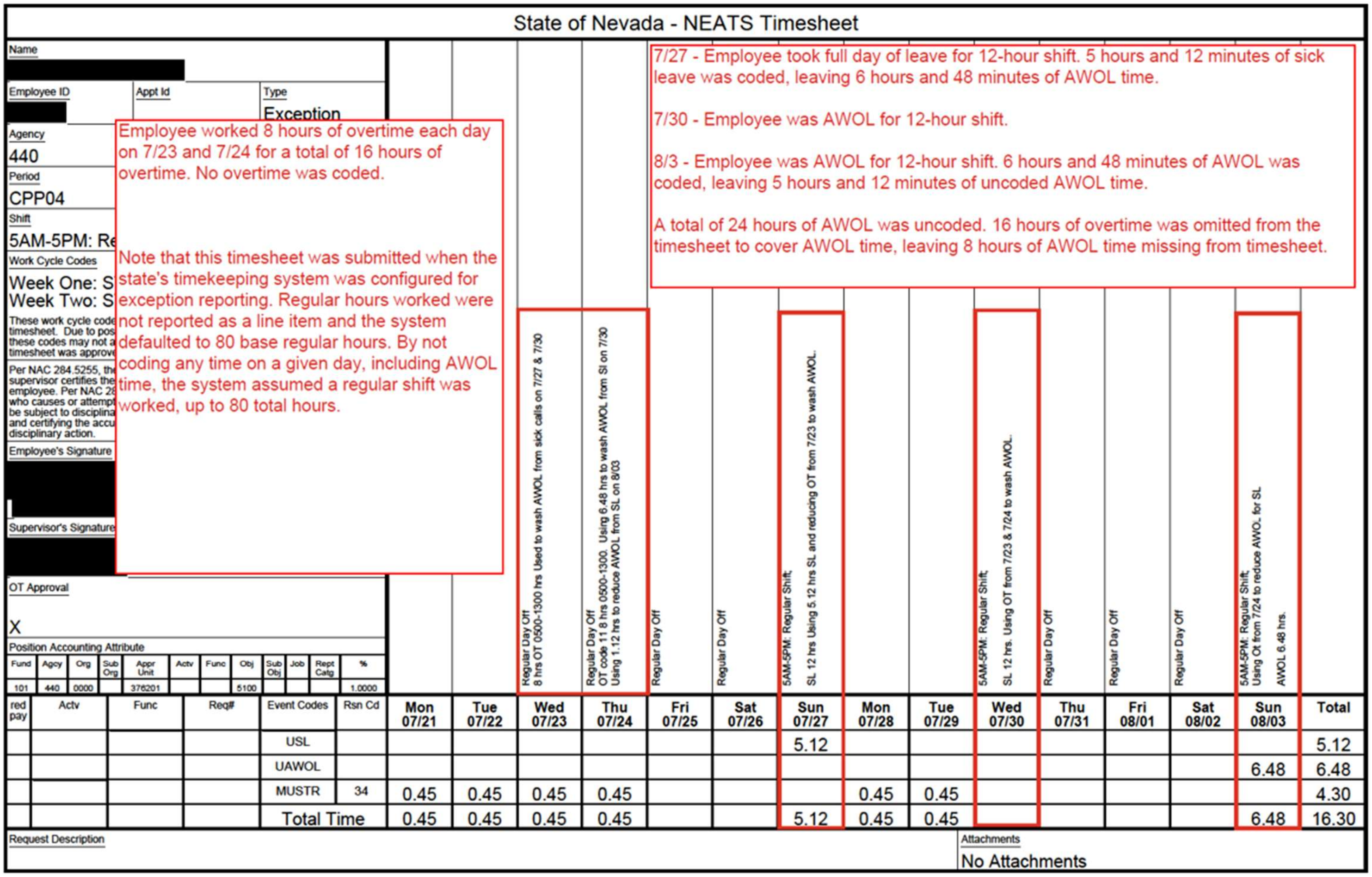
After coding 16 hours of standby plus 8-hour shift plus 45 minutes of muster, employee coded 24 hours and 45 minutes five days in a row from 2/24 to 2/28.

red pay	Actv	Func	Req#	Event Codes	Rsn Cd	Mon 02/16	Tue 02/17	Wed 02/18	Thu 02/19	Fri 02/20	Sat 02/21	Sun 02/22	Mon 02/23	Tue 02/24	Wed 02/25	Thu 02/26	Fri 02/27	Sat 02/28	Sun 03/01	Total
						Regular Day Off Presidents day	05:00 AM TO 1:00 PM: Regular Shift	05:00 AM TO 1:00 PM: Regular Shift	05:00 AM TO 1:00 PM: Regular Shift	05:00 AM TO 1:00 PM: Regular Shift	05:00 AM TO 1:00 PM: Regular Shift	Regular Day Off	Regular Day Off	05:00 AM TO 1:00 PM: Regular Shift	05:00 AM TO 1:00 PM: Regular Shift	05:00 AM TO 1:00 PM: Regular Shift	05:00 AM TO 1:00 PM: Regular Shift	05:00 AM TO 1:00 PM: Regular Shift	Regular Day Off	
				PRT			8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00		80.00
				PSTND										16.00	16.00	16.00	16.00	16.00	24.00	104.00
				PDOH		8.00														8.00
				PRAD			1.00	1.00	1.00	1.00	1.00			1.00	1.00	1.00	1.00	1.00		10.00
				MUSTR	34		0.45	0.45	0.45	0.45	0.45			0.45	0.45	0.45	0.45	0.45		7.30
				Total Time		8.00	8.45	8.45	8.45	8.45	8.45			24.45	24.45	24.45	24.45	24.45	24.00	199.30

Request Description

Attachments
No Attachments

Example Timesheet 6



State of Nevada - NEATS Timesheet

Name
[redacted]

Employee ID
[redacted]

Appt Id

Type
Exception

Agency
440

Period
CPP04

Shift
5AM-5PM: Re

Work Cycle Codes
Week One: S
Week Two: S

These work cycle code timesheet. Due to pos these codes may not a timesheet was approve

Per NAC 284.5255, th supervisor certifies the employee. Per NAC 28 who causes or attempt be subject to disciplina and certifying the accu disciplinary action.

Employee's Signature
[redacted]

Supervisor's Signature
[redacted]

OT Approval
X

Employee worked 8 hours of overtime each day on 7/23 and 7/24 for a total of 16 hours of overtime. No overtime was coded.

Note that this timesheet was submitted when the state's timekeeping system was configured for exception reporting. Regular hours worked were not reported as a line item and the system defaulted to 80 base regular hours. By not coding any time on a given day, including AWOL time, the system assumed a regular shift was worked, up to 80 total hours.

7/27 - Employee took full day of leave for 12-hour shift. 5 hours and 12 minutes of sick leave was coded, leaving 6 hours and 48 minutes of AWOL time.

7/30 - Employee was AWOL for 12-hour shift.

8/3 - Employee was AWOL for 12-hour shift. 6 hours and 48 minutes of AWOL was coded, leaving 5 hours and 12 minutes of uncoded AWOL time.

A total of 24 hours of AWOL was uncoded. 16 hours of overtime was omitted from the timesheet to cover AWOL time, leaving 8 hours of AWOL time missing from timesheet.

Position Accounting Attribute

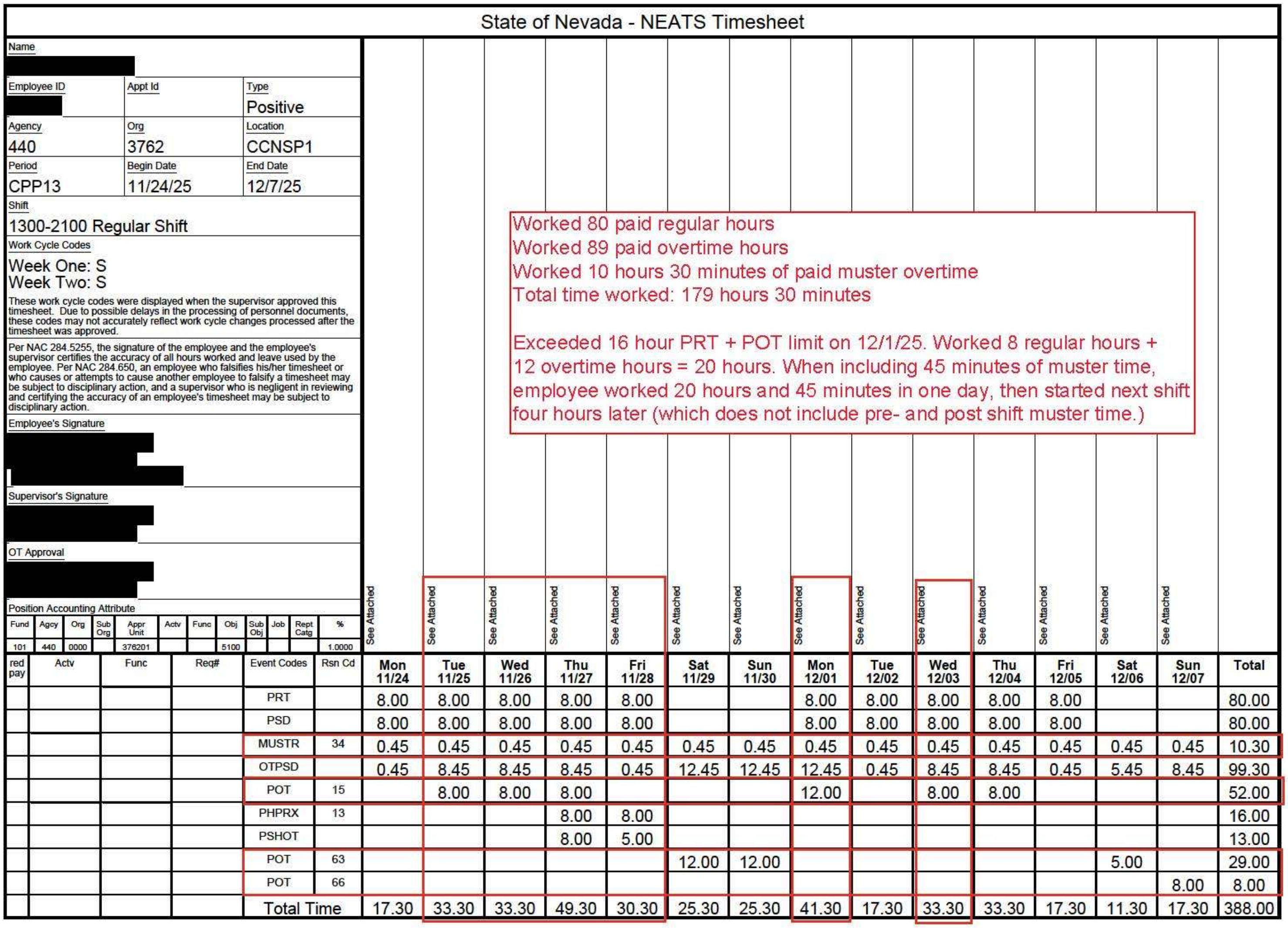
Fund	Agcy	Org	Sub Org	Appr Unit	Actv	Func	Obj	Sub Obj	Job	Rept Catg	%
101	440	0000		376201			5100				1.0000

red pay	Actv	Func	Req#	Event Codes	Rsn Cd	Mon 07/21	Tue 07/22	Wed 07/23	Thu 07/24	Fri 07/25	Sat 07/26	Sun 07/27	Mon 07/28	Tue 07/29	Wed 07/30	Thu 07/31	Fri 08/01	Sat 08/02	Sun 08/03	Total
								Regular Day Off 8 hrs OT 0500-1300 hrs Used to wash AWOL from sick calls on 7/27 & 7/30	Regular Day Off OT code 11 8 hrs 0500-1300. Using 6.48 hrs to wash AWOL from SI on 7/30 Using 1.12 hrs to reduce AWOL from SL on 8/03	Regular Day Off	Regular Day Off	5AM-5PM: Regular Shift; SL 12 hrs Using 5.12 hrs SL and reducing OT from 7/23 to wash AWOL.			5AM-5PM: Regular Shift; SL 12 hrs. Using OT from 7/23 & 7/24 to wash AWOL.	Regular Day Off	Regular Day Off	Regular Day Off	5AM-5PM: Regular Shift; Using Ot from 7/24 to reduce AWO. for SL AWOL 6.48 hrs.	
				USL								5.12								5.12
				UAWOL															6.48	6.48
				MUSTR	34	0.45	0.45	0.45	0.45				0.45	0.45						4.30
				Total Time		0.45	0.45	0.45	0.45			5.12	0.45	0.45					6.48	16.30

Request Description

Attachments
No Attachments

Example Timesheet 7



State of Nevada - NEATS Timesheet

Name
[redacted]

Employee ID	Appt Id	Type
[redacted]		Positive
Agency	**Org**	**Location**
440	3762	CCNSP1
Period	**Begin Date**	**End Date**
CPP13	11/24/25	12/7/25

Shift
1300-2100 Regular Shift

Work Cycle Codes
Week One: S
Week Two: S

These work cycle codes were displayed when the supervisor approved this timesheet. Due to possible delays in the processing of personnel documents, these codes may not accurately reflect work cycle changes processed after the timesheet was approved.

Per NAC 284.5255, the signature of the employee and the employee's supervisor certifies the accuracy of all hours worked and leave used by the employee. Per NAC 284.650, an employee who falsifies his/her timesheet or who causes or attempts to cause another employee to falsify a timesheet may be subject to disciplinary action, and a supervisor who is negligent in reviewing and certifying the accuracy of an employee's timesheet may be subject to disciplinary action.

Employee's Signature
[redacted]

Supervisor's Signature
[redacted]

OT Approval
[redacted]

Position Accounting Attribute

Fund	Agcy	Org	Sub Org	Appr Unit	Actv	Func	Obj	Sub Obj	Job	Rept Catg	%
101	440	0000		376201			5100				1.0000

Worked 80 paid regular hours
Worked 89 paid overtime hours
Worked 10 hours 30 minutes of paid muster overtime
Total time worked: 179 hours 30 minutes

Exceeded 16 hour PRT + POT limit on 12/1/25. Worked 8 regular hours + 12 overtime hours = 20 hours. When including 45 minutes of muster time, employee worked 20 hours and 45 minutes in one day, then started next shift four hours later (which does not include pre- and post shift muster time.)

						See Attached	See Attached	See Attached	See Attached	See Attached	See Attached	See Attached	See Attached	See Attached	See Attached	See Attached	See Attached	See Attached	See Attached	
red pay	Actv	Func	Req#	Event Codes	Rsn Cd	Mon 11/24	Tue 11/25	Wed 11/26	Thu 11/27	Fri 11/28	Sat 11/29	Sun 11/30	Mon 12/01	Tue 12/02	Wed 12/03	Thu 12/04	Fri 12/05	Sat 12/06	Sun 12/07	Total
				PRT		8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00			80.00
				PSD		8.00	8.00	8.00	8.00	8.00			8.00	8.00	8.00	8.00	8.00			80.00
				MUSTR	34	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	10.30
				OTPSD		0.45	8.45	8.45	8.45	0.45	12.45	12.45	12.45	0.45	8.45	8.45	0.45	5.45	8.45	99.30
				POT	15		8.00	8.00	8.00				12.00		8.00	8.00				52.00
				PHPRX	13				8.00	8.00										16.00
				PSHOT					8.00	5.00										13.00
				POT	63						12.00	12.00						5.00		29.00
				POT	66														8.00	8.00
				Total Time		17.30	33.30	33.30	49.30	30.30	25.30	25.30	41.30	17.30	33.30	33.30	17.30	11.30	17.30	388.00