



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

**Audit Report**

**Nevada Department of Corrections**

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**Correctional Officer Overtime Management 2**

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**Improved overtime management for correctional officers  
will address vacancies, improve retention, and reduce  
overtime.**

DIA Report No. 25-04  
July 29, 2025

# EXECUTIVE SUMMARY

## Nevada Department of Corrections

### Correctional Officer Overtime Management 2

**Introduction** ..... page 1

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#### **Objective: Improve Overtime Management for Correctional Officers**

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**Strengthen Oversight of Personnel and Payroll Practices** ..... page 2

Strengthening oversight of personnel and payroll practices by updating and monitoring internal pay policies and procedures could benefit the state up to \$18.5 million annually and will help to: clarify pay parameters; ensure accurate timesheets; improve supervisory and payroll administrator oversight; reduce overtime; and discourage overtime abuse. Testing of fiscal year 2023 and 2024 overtime timesheets revealed issues related to policy violations, timekeeping, and excessive overtime. Employees structured shift schedules and earned overtime on the same day or in the same week as paid and unpaid leave, and violated other Nevada Department of Corrections (NDOC) internal pay policies for scheduling. More than 20% of employees with overtime were responsible for almost 50% of overtime incurred for fiscal years 2023 and 2024 timesheets tested with overtime. Employees additionally submitted timesheets with coding issues and errors.

**Address Root Causes of Facility-Level Overtime Variability** ..... page 15

Addressing the root causes of facility-level overtime variability by presenting staffing study findings to department and state leadership, implementing study recommendations, and monitoring measures will help address long-standing issues with staffing, shift coverage, and overtime across NDOC. NDOC contracted with a consultant to conduct a staffing study of facilities and operations, which is intended to provide a comprehensive, objective review of current staffing across the department. Review of year-over-year changes in fiscal year 2020 and 2024 payroll and offender population data revealed variability in facility and program-level overtime, which indicates operational demands, rather than offender population changes alone, were drivers of overtime growth during the period. The largest overtime cost category relates to offender management, which emphasizes the issues NDOC faces with staffing shortages and has resulted in a reliance on overtime for covering standard shift duties for correctional officers.

**Continue Recruitment and Retention Efforts** ..... page 25

Continuing recruitment and retention efforts by maintaining an adequate level of recruitment effort, considering requesting budgetary approval for continuation of third party recruitment services, and ensuring staffing study results are implemented will help stabilize staffing levels, improve retention, reduce turnover, and reduce overtime. NDOC enhanced recruitment efforts and requested legislative approval for retention incentives and implemented advertising, marketing, and contracted recruitment services to help with recruitment issues that contributed to difficulties with filling vacant positions. Vacancies decreased by 34.4% departmentwide from fiscal year 2023 to 2024, following implementation of recruitment activities and contracted services. Analysis of employee data shows NDOC's retention efforts are making progress towards stabilizing staffing levels, evidenced by a 38.5% year-over-year improvement in employee turnover ratios.

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<b>Appendix A</b> .....	page 31
Scope and Methodology, Background, Acknowledgments	
<b>Appendix B</b> .....	page 33
Response and Implementation Plan	
<b>Appendix C</b> .....	page 37
Timetable for Implementing Audit Recommendations	
<b>Appendix D</b> .....	page 38
Overtime by Reason Code, Changes Year-Over-Year, Fiscal Years 2020 and 2024	
<b>Appendix E</b> .....	page 40
Offender Custody Categories	
<b>Appendix F</b> .....	page 43
Facility-Level Overtime Review	

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# INTRODUCTION

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At the direction of the Executive Branch Audit Committee, the Division of Internal Audits (DIA) conducted an audit of the Nevada Department of Corrections (NDOC). The audit focused on NDOC's correctional officer overtime management. The audit's scope and methodology, background, and acknowledgments are included in Appendix A.

DIA's audit objective was to develop recommendations to:

- ✓ Improve overtime management for correctional officers.

## **Nevada Department of Corrections Response and Implementation Plan**

DIA provided draft copies 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.

NRS 353A.090 requires within six months after the final report is issued to the Executive Branch Audit Committee, the Administrator of the Division of Internal Audits shall evaluate the steps NDOC has taken to implement the recommendations and shall determine whether the steps are achieving the desired results. The Administrator shall report the six-month follow-up results to the committee and NDOC.

The following report (DIA Report No. 25-04) contains DIA's *findings, conclusions, and recommendations*.

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## Improve Overtime Management for Correctional Officers

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The Nevada Department of Corrections (NDOC) can improve overtime management for correctional officers by:

- Strengthening oversight of personnel and payroll practices;
- Addressing root causes of facility-level overtime variability; and
- Continuing recruitment and retention efforts.

Improving overtime management for correctional officers will help address vacancies, improve retention, and reduce overtime. Improving overtime management for correctional officers could benefit the state by up to \$18.5 million annually.

### ***Strengthen Oversight of Personnel and Payroll Practices***

The Nevada Department of Corrections (NDOC) should strengthen oversight of personnel and payroll practices by:

- Updating internal pay policies and procedures to ensure pay parameters are clearly defined in department policy, improve timekeeping practices, and strengthen supervisory and payroll administrator oversight;<sup>1</sup> and
- Periodically monitoring improvements to ensure successful implementation.

Strengthening oversight of personnel and payroll practices will help: eliminate confusion about pay parameters; ensure timesheets are accurate and coded correctly; improve supervisory and payroll administrator oversight; reduce overtime; and discourage overtime abuse. These improvements could benefit the state by up to \$18.5 million annually, depending on the improvements achieved.<sup>2</sup> Exhibit I shows the potential dollar benefit to the state by percent improvement.

#### **Exhibit I**

##### **Potential Dollar Benefit to the State by Percent Improvement**

<b>% Improved</b>	<b>Potential \$ Benefit</b>
25%	\$ 4,616,291
50%	\$ 9,232,581
75%	\$ 13,848,872
100%	\$ 18,465,163

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<sup>1</sup> Internal pay policies include NDOC internal administrative regulations, operational procedures, policies, and policy memos.

<sup>2</sup> Estimated average annual savings to the state = average estimated dollars saved between the two pay periods tested \* 26 pay periods in a fiscal year. Calculation:  $(\$1,420,397.14 / 2) * 26 = \$18,465,162.82$ .

## **NDOC Has a Documented History of Challenges with Overtime Management**

NDOC has a documented history of challenges with overtime management, which have been highlighted through multiple Division of Internal Audits (DIA) audit reports since 2003.<sup>3</sup> These audits identified ongoing recruitment and retention challenges resulting in reliance on overtime to maintain required minimum coverage for correctional officer posts at NDOC facilities. NDOC has not implemented recommendations for two of these previous audits, as detailed below:

- *Report 21-03, Fiscal Processes (2021)*: This was the first of two audits focused on improving oversight of fiscal management and accounting practices within NDOC. One of four audit recommendations addressed improving oversight of personnel and payroll practices across the department. All four audit recommendations remain unimplemented. DIA requested an update on NDOC's progress in implementing outstanding recommendations for this audit in the fall of 2024, which went unanswered.
- *Report 22-05, Fiscal Processes 2 (2022)*: This was the second audit focused on improving oversight of fiscal management and accounting practices within NDOC. One of four recommendations addressed improving administrative accountability to reduce use of state resources by reducing overtime hours for Director's Office employees. All four audit recommendations remain unimplemented.

Delays in implementing previous overtime audit recommendations may contribute to NDOC's continued reliance on overtime to maintain minimum coverage requirements, excessive overtime for correctional officer personnel, and significant increases in overtime costs. For purposes of pay calculations, overtime includes both paid overtime and accrued compensatory time (comp time).<sup>4</sup>

### **Overtime Hours Have Continued to Increase Since Fiscal Year 2020**

Overtime hours have continued to increase since fiscal year 2020, the last year included in the most recent DIA audit to analyze overtime across the department.<sup>5</sup> Year-over-year analysis shows an approximate increase in overtime of almost 509,000 hours (132.1%) and \$35.0 million (232.3%) from fiscal year 2020 to fiscal year 2024.<sup>6</sup> At the time of report writing, overtime spending for fiscal year 2025 is

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<sup>3</sup> Six DIA audits conducted on NDOC between 2003 through the current audit have included a review of overtime. The first DIA audit that focused entirely on overtime was DIA Report No. 18-01, Correctional Officer Overtime Management, issued October 11, 2017.

<sup>4</sup> NAC 284.250 provides that the method of compensating an employee for overtime is cash payment or by comp time in lieu of cash payment. Comp time allows an employee to accrue paid leave at the same rate as paid overtime, which is a rate of time and one-half of the employee's normal rate of pay. The accrued comp time is added to the employee's unused leave balances and taken as paid leave at a later date.

<sup>5</sup> DIA Report No. 21-03, Fiscal Processes.

<sup>6</sup> Percent increase for dollars is greater than for hours due to legislatively approved cost-of-living salary increases.

projected to reach \$55.3 million.<sup>7</sup> Exhibit II shows fiscal years 2020 through 2024 year-over-year changes in overtime.

## Exhibit II

### Year-Over-Year (YOY) Changes in Overtime Fiscal Years 2020 through 2024

Changes (Hrs/\$)	YOY FY20/FY21	YOY FY21/FY22	YOY FY22/FY23	YOY FY23/FY24	YOY FY20/FY24
YOY Change (Hrs)	150,646	125,455	83,409	149,417	508,927
% Change (Hrs)	39.1%	23.4%	12.6%	20.1%	132.1%
YOY Change (\$)	\$ 7,269,354	\$ 6,091,242	\$ 5,872,227	\$ 15,812,981	\$ 35,045,804
% Change (\$)	48.2%	27.3%	20.6%	46.1%	232.3%

Source: DIA analysis of state payroll and accounting records.

## Reduced Oversight of NDOC Personnel and Payroll Practices Increases Costs to the State

Reduced oversight of NDOC personnel and payroll practices increases costs to the state by an estimated \$18.5 million annually. DIA reviewed NDOC personnel and payroll practices to identify areas needing improvement, which included a detailed review of payroll registers and accounting records. The review included time and pay data for one pay period from each of fiscal years 2023 and 2024 consisting of a total of 4,122 timesheets, of which 2,784 (67.5%) included overtime. All timesheets with overtime were further reviewed in detail, including timesheet notes, attachments, approvals, and other testing metrics. Testing revealed multiple issues related to policy violations, timekeeping issues, and excessive overtime.

### More Than Half of All Overtime Timesheets Had Issues

More than half (50.8%) of all overtime timesheets tested had issues, or 56.1% of those tested for fiscal year 2023 and 46.1% of those tested for fiscal year 2024. Additionally, 35.7% of fiscal year 2023 and 27.6% of fiscal year 2024 overtime timesheets tested had more than one issue. Exhibit III shows overall payroll testing results for the two pay periods in fiscal years 2023 and 2024 included in testing.

<sup>7</sup> Projections provided by the Governor's Finance Office, Budget Division, June 26, 2025.

## Exhibit III

### Payroll Testing Results Fiscal Years 2023 and 2024

Timesheet Data	FY23/PP22	FY24/PP22	Totals
# of timesheets in pay period	1,954	2,168	4,122
Timesheets with OT <sup>a</sup>	1,307	1,477	2,784
% of OT timesheets in pay period	66.9%	68.1%	67.5%
# of OT timesheets with exceptions	733	681	1,414
% of timesheets with OT <sup>a</sup>	56.1%	46.1%	50.8%
# of timesheets with >1 exception	466	407	873
% of timesheets with OT <sup>a</sup>	35.7%	27.6%	31.4%
Total hours tested in detail <sup>b</sup>	<b>138,232</b>	<b>154,134</b>	<b>292,366</b>
Hours associated with exceptions	16,194	12,251	28,445
% of total hours tested in detail <sup>b</sup>	11.7%	7.9%	9.7%
Total dollars tested in detail <sup>b</sup>	\$ 4,839,754	\$ 6,378,636	\$ 11,218,390
Dollars associated with exceptions	\$ 761,663	\$ 658,734	\$ 1,420,397
% of total dollars tested in detail <sup>b</sup>	15.7%	10.3%	12.7%

Source: DIA analysis of state payroll and accounting records.

Notes: <sup>a</sup> Overtime (OT) includes paid overtime and accrued comp time.

<sup>b</sup> Timesheets tested in detail include all timesheets with overtime. Values for timesheets tested in detail include all hours and associated dollars, including paid and accrued regular, overtime, and special timesheet events.

### Some NDOC Employees Are Covered Under Union-Negotiated CBAs

Some NDOC employees are covered under one of the three union-negotiated state collective bargaining agreements (CBAs), which include different pay parameters than NDOC internal pay policies.<sup>8</sup> NDOC internal pay policies are outdated and do not include all CBA pay parameters, with the time and pay guidance documented in internal administrative regulations last updated in 2018. Outdated internal pay policies result in unclear pay parameters between covered and non-covered employees and could contribute to overtime abuse.

### **Employees Earned Overtime by Structuring Shift Schedules in Violation of NDOC Internal Pay Policies**

Employees earned overtime by structuring shift schedules in violation of NDOC internal pay policies. DIA used NDOC internal pay policies and negotiated CBA terms as the basis for determining whether employee overtime met policy criteria.

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<sup>8</sup> NDOC covered employees are members of bargaining units represented by three different unions: the Fraternal Order of Police (FOP), Correctional Officers Lodge 21; the American Federation of State, County, & Municipal Employees (AFSCME) union, Local 4041; and the Nevada Peace Officer Association (NPOA)/Nevada Association of Public Safety Officers. The CBAs in force during the period under audit were effective between July 1, 2021 through June 30, 2025.



Testing revealed 70.6% of timesheets across the two pay periods selected for testing from fiscal years 2023 and 2024 had hours that violated NDOC internal pay policies. NDOC internal administrative regulations include the following shift scheduling criteria:<sup>9</sup>

- No employee who calls in sick or utilizes sick leave during any given pay period will be allowed to work voluntary overtime;
- Employees who are in unpaid leave status will not be allowed to volunteer/be eligible for overtime in the same pay period; and
- If an employee accrues overtime during the first week of the pay period and then utilizes sick leave, that employee will not be permitted any voluntary overtime in the next pay period.

Allowing NDOC employees to earn overtime contrary to NDOC internal pay policies costs the state up to \$18.4 million annually.<sup>10</sup> This finding is similar to one noted in DIA Report No. 18-01, whereby employees were paid overtime in the same week as leave. Exhibit IV shows data associated with policy violations for timesheets with overtime in the two pay periods tested in fiscal years 2023 and 2024.

#### Exhibit IV

##### Policy Violations for Timesheets with Overtime Fiscal Years 2023 and 2024

Pay Period / Exceptions <sup>b</sup>	# of Exceptions	% Timesheets with OT	Associated Hours	Associated Estimated \$ <sup>a</sup>
<b>Fiscal Year 2023, PP22</b>	<b>1,078</b>	<b>82.5%</b>	<b>15,735</b>	<b>\$ 760,031</b>
SL / OT Same Wk	490	37.5%	3,626	175,749
Unpaid Lv / OT Same Wk	5	0.4%	30	1,276
SL Wk 1, OT Wk 2	308	23.6%	3,966	189,348
OT Wk 1, SL Wk 2, OT Next PP	275	21.0%	8,113	393,658
<b>Fiscal Year 2024, PP22</b>	<b>890</b>	<b>60.3%</b>	<b>10,894</b>	<b>\$ 656,288</b>
SL / OT Same Wk	427	28.9%	2,598	154,660
Unpaid Lv / OT Same Wk	1	0.1%	5	205
SL Wk 1, OT Wk 2	252	17.1%	3,256	193,200
OT Wk 1, SL Wk 2, OT Next PP	210	14.2%	5,035	308,223
<b>Both Pay Periods</b>	<b>1,968</b>	<b>70.6%</b>	<b>26,629</b>	<b>\$ 1,416,319</b>
SL / OT Same Wk	917	32.9%	6,224	330,409
Unpaid Lv / OT Same Wk	6	0.2%	35	1,481
SL Wk 1, OT Wk 2	560	20.1%	7,222	382,548
OT Wk 1, SL Wk 2, OT Next PP	485	17.4%	13,148	701,881

Source: DIA analysis of state payroll and accounting records.

Notes: <sup>a</sup> "Associated Estimated \$" includes the value of paid overtime and accrued comp, as well as adjustments to hourly pay rates for employer-paid retirement contributions.

<sup>b</sup> Lv = leave; OT = overtime; PP = pay period; SL = sick leave; and Wk = week.

<sup>9</sup> NDOC Administrative Regulation 326, Posting of Shifts/Overtime.

<sup>10</sup> Estimated average annual savings to the state = average estimated dollars saved between the two pay periods tested \* 26 pay periods in a fiscal year. Calculation: (\$1,416,318.88 / 2) \* 26 = \$18,412,145.44.

## Almost Half of Overtime Was Attributed to 20% of Timesheets with Overtime

Approximately 45.7% of fiscal years 2023 and 2024 overtime hours tested were attributed to 562 of 2,784 (20.2%) timesheets with overtime. Fourteen (0.5%) timesheets across both pay periods tested included 100 or more hours overtime, while 169 (6.1%) included between 60 and 99 hours overtime in the same period. NDOC internal pay policies prohibit staff from working more than two consecutive double shifts, and shifts are limited to no more than 16 hours in a 24-hour period unless emergencies arise. However, NDOC does not have a policy in place that limits accumulation of overtime or comp time hours to a maximum number of hours on a weekly basis. Exhibit V shows data for timesheets with 40 or more hours of overtime in the pay periods tested in fiscal years 2023 and 2024.

### Exhibit V

#### Timesheets with More than 40 Hours Overtime Fiscal Years 2023 and 2024

Pay Period / Hours	Timesheets	% <sup>a</sup>	OT Hrs	% <sup>a</sup>	OT Dollars	% <sup>a</sup>
<b>FY 2023, PP22</b>	<b>280</b>	<b>21.5%</b>	<b>15,865</b>	<b>46.9%</b>	<b>746,576</b>	<b>46.0%</b>
40 < 60 hours OT	192	14.7%	9,231	27.3%	431,926	26.6%
60 < 100 hours OT	83	6.4%	6,035	17.8%	286,720	17.7%
100+ hours OT	5	0.4%	599	1.8%	27,930	1.7%
<b>FY 2024, PP22</b>	<b>282</b>	<b>19.1%</b>	<b>16,368</b>	<b>44.6%</b>	<b>934,054</b>	<b>45.8%</b>
40 < 60 hours OT	187	12.7%	8,982	24.5%	512,626	25.1%
60 < 100 hours OT	86	5.8%	6,395	17.4%	361,156	17.7%
100+ hours OT	9	0.6%	991	2.7%	60,272	3.0%
<b>Both Pay Periods</b>	<b>562</b>	<b>20.2%</b>	<b>32,233</b>	<b>45.7%</b>	<b>1,680,630</b>	<b>45.9%</b>
40 < 60 hours OT	379	13.6%	18,213	25.8%	944,552	25.8%
60 < 100 hours OT	169	6.1%	12,430	17.6%	647,876	17.7%
100+ hours OT	14	0.5%	1,590	2.3%	88,202	2.4%

Source: DIA analysis of state payroll and accounting records.

Notes: <sup>a</sup> Represents percentage of all timesheets with overtime (OT), all OT hours, and all OT dollars.

### CBA Terms May Override Shift Management Protocols

The introduction of expanded CBA pay parameters in fiscal year 2022 may override shift management protocols described in internal pay policies. For example, NDOC internal administrative regulations prohibit employees from working more than two consecutive double shifts. Testing of fiscal year 2023 timesheets identified at least one employee who worked hours in excess of the two consecutive double shifts limitation. NDOC advised that it had discussions with representatives from the state Labor Relations Unit who counseled that it is prohibited from relieving a covered employee from duty for an overtime shift in progress, regardless of reason. CBA terms that conflict with internal shift management protocols limit NDOC's ability to effectively manage shift scheduling, officer fatigue, and overtime costs.

## Timesheet Errors Could Cost the State More Than \$50,000 Annually

Testing of employee timesheets revealed multiple timesheet errors that could cost the state more than \$50,000 annually.<sup>11</sup> Timesheet errors included employees recording excess shift differential hours, excess shift differential overtime hours, and inappropriately recording paid dangerous duty overtime. Exhibit VI shows timesheet errors noted during testing of employee time and pay in the pay periods tested in fiscal years 2023 and 2024.

### Exhibit VI

#### Timesheet Errors Fiscal Years 2023 and 2024

Pay Period / Exceptions	# of Exceptions	% of Timesheets with OT	Associated Hours	Associated Estimated \$ <sup>a</sup>
<b>Fiscal Year 2023, PP22</b>	<b>32</b>	<b>2.4%</b>	<b>459</b>	<b>1,632</b>
Excess Shift Differential	15	1.1%	116	169
Excess Shift Differential OT	5	0.4%	23	37
Paid Dangerous Duty OT	12	0.9%	320	1,426
<b>Fiscal Year 2024, PP22</b>	<b>53</b>	<b>3.6%</b>	<b>1,358</b>	<b>2,446</b>
Excess Shift Differential	39	2.6%	1,083	1,826
Excess Shift Differential OT	13	0.9%	235	433
Paid Dangerous Duty OT	1	0.1%	40	187
<b>Both Pay Periods</b>	<b>85</b>	<b>3.0%</b>	<b>1,817</b>	<b>4,078</b>
Excess Shift Differential	54	1.9%	1,199	1,995
Excess Shift Differential OT	18	0.6%	258	470
Paid Dangerous Duty OT	13	0.5%	360	1,613

Source: DIA analysis of state payroll and accounting records.

Notes: <sup>a</sup> "Associated Estimated \$" includes the value of paid overtime (OT) and accrued comp, as well as adjustments to hourly pay rates for employer-paid retirement contributions.

### Employees Recorded Excess and Inappropriate Salary Adjustment Pay

Employees recorded excess and inappropriate salary adjustment pay in the two pay periods tested in fiscal years 2023 and 2024. Testing revealed 54 employees across the two pay periods recorded 1,199 more shift differential hours than regular hours worked, and 18 employees recorded 258 more shift differential overtime hours than overtime hours worked. Shift differential pay is a 5% salary adjustment to an employee's normal hourly rate of pay for shifts of least eight hours where four or more hours are worked between the hours of 6 p.m. and 7 a.m. Shift differential overtime pay entitles employees working overtime in conjunction with a shift differential timeframe to be paid at the 5% differential rate applied to the overtime hourly rate of pay.

<sup>11</sup> Estimated average annual savings to the state = average estimated dollars saved between the two pay periods tested \* 26 pay periods in a fiscal year. Calculation: (\$4,078.26 / 2) \* 26 = \$53,017.38.

Additionally, 13 employees inappropriately recorded 360 paid dangerous duty overtime hours across the two pay periods selected for testing, resulting in the employees being paid a 15% pay increase they were not entitled to for those hours. Employees are only eligible for the paid dangerous duty salary adjustment at a rate of 10% of the normal hourly rate of pay or 15% for overtime hours when engaged in specific activities defined as dangerous by regulation.<sup>12</sup> These activities are unlikely to have been applicable to the employees, given they did not record regular dangerous duty hours. Moreover, employees are not entitled to receive the salary adjustment if the duties they perform are an inherent and regular part of the duties associated with the class the position is assigned to, effectively eliminating eligibility for this pay type for correctional officers.

### **Timesheet Coding Practices Contributed to Timekeeping Issues**

Timesheet coding practices contributed to timekeeping issues, including uncoded overtime, uncoded paid administrative leave, and CBA leave coding issues. DIA analyzed the changes in overtime by reason code for all of fiscal year 2024 compared to fiscal year 2020, the last year included in the most recent NDOC departmentwide overtime audit.<sup>13</sup> Timesheet coding issues make it difficult to determine the true purpose of overtime without detailed review of supporting documentation.

This difficulty is compounded in cases where supporting documentation is insufficient, incorrect, or missing. Most NDOC employees do not attach supporting documentation to system timesheets or include critical information in timesheet notes because these items are tracked using manual paper tracking at the facilities where employees work. Manual paper tracking makes it difficult for management, payroll administrators, and auditors to determine the circumstances of timesheet events and overtime without on-demand access to the information. See Appendix D for detail of overtime by reason code for fiscal years 2023 and 2024.

### **Time Spent Training Cadets Difficult to Determine**

The time NDOC correctional officers spend providing training to cadets is difficult to determine because time is not sufficiently coded. NDOC testified at the March 11, 2025 State Board of Examiners (BOE) meeting that cadets enrolled in the correctional officer training academy are not yet sworn personnel and are performing administrative tasks in the interim, resulting in increases in overtime costs. In its testimony to the BOE, NDOC estimates each six-month academy

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<sup>12</sup> Dangerous duty pay is regulated by NAC 284.208. Dangerous duty activities include: scuba or skin diving; duties at a height of more than 16 feet above the floor or ground; time spent in a single engine aircraft or helicopter (excluding pilots); handling explosives; and performing maintenance or abatement on materials containing lead or asbestos.

<sup>13</sup> DIA Report No. 21-03, Fiscal Processes.

session requires 13,760 hours per month or \$5.5 million in unbudgeted overtime.<sup>14</sup> Two academy sessions per year equate to over 165,000 hours and \$11.0 million per year in overtime. However, review of overtime by reason code data shows there is not adequate distinction in coding used by employees to determine the accuracy of NDOC calculations. Only 89 overtime hours in fiscal year 2024 were associated with coverage for someone in training, indicating employees are not accurately coding their time.

#### Some Overtime Reason Codes Are Not Applicable

Some overtime in fiscal year 2024 was recorded to reason codes that are not applicable to NDOC operations. For example, employees coded approximately 281 hours to overtime reason code 33 (COVID-19). However, the State of Emergency Proclamation for the COVID-19 pandemic ended May 20, 2022, before the beginning of fiscal year 2023. Coding time to COVID-19 was no longer permitted after that time. In another example, employees recorded 168 hours to overtime reason code 67 (Furlough Coverage); however, no furlough mandates were in place during fiscal year 2024. No overtime should have been coded to these reason codes, making the purpose of the time unclear as reported in historical state payroll reports.

#### More Than 38,000 Overtime Hours Had Missing or Unknown Reason Codes

More than 38,000 overtime hours (\$2.1 million) in fiscal year 2024 were missing an overtime reason code or were associated with unknown reason codes.<sup>15</sup> Of this, 37,748 hours were missing a reason code, an increase of 64,982.8% from the 58 hours missing a reason code in fiscal year 2020. NDOC attributes the issue to inexperienced supervisory staff. Determining the actual reasons for overtime would require review of manual paper tracking documents for each day the overtime was recorded, instead of being able to rely on timesheet summary reports. Manual paper tracking documents and system timesheet notes are not accessible in state payroll reports used by most agencies, which contributes to inaccurate time and pay data when overtime is uncoded or unclear.

#### Coding Issues Affected Paid Administrative Leave

Coding issues in employee timesheets affected paid administrative leave in fiscal years 2023 and 2024. Some non-covered employees recorded and received paid administrative leave for union and personal leave afforded only to employees

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<sup>14</sup> Calculation provided by NDOC at the March 11, 2025 BOE meeting for overtime costs associated with covering cadet posts: 86 cadets per academy session x 160 overtime hours per month x 6 months x average hourly overtime rate = \$5,463,820.80 in unbudgeted overtime costs per academy session.

<sup>15</sup> In fiscal year 2024, there were 604 hours and \$49,859 coded to unknown codes, as well as 37,748 hours and \$2,076,396 that were missing a reason code.

covered under CBAs. Hours recorded by these employees in fiscal years 2023 and 2024 appear to be unintentionally coded to union and personal leave.

Additionally, approximately 78.0% of all employees in fiscal year 2024 recorded time to paid administrative leave without a reason code, which is normal practice for most instances of this type of leave. However, beginning in fiscal year 2024, CBA-covered employees were required to begin coding CBA union leave and CBA personal leave to reason codes U1 and U2, respectively. When covered employees record uncoded paid administrative leave, it makes it difficult to determine whether the leave is related to CBA-allowed leave or some other type of leave. Many covered employees appear to have taken full-day and/or multiple-day increments for the uncoded leave, suggesting they are not coding CBA-allowed leave as required.

These coding issues make it difficult to determine the true purpose of the leave and could result in covered employees taking more paid administrative leave than allowed by CBA terms, or non-covered employees taking leave they are not entitled to. Exhibit VII shows paid administrative leave coding issues in fiscal year 2024.

## Exhibit VII

### Paid Administrative Leave Coding Issues Fiscal Year 2024

Fiscal Year 2024	# Empl	% Empl	Hours	% Hrs	Dollars	% Dollars
Non-covered, CBA coding issues <sup>a</sup>	10	0.9%	144	0.3%	4,276	0.3%
Covered, CBA coding issues <sup>b</sup>	105	8.9%	1,323	2.8%	55,821	3.4%
Covered, <u>no</u> CBA coding issues	339	28.9%	7,482	16.0%	271,765	16.4%
Uncoded paid admin leave	917	78.0%	37,737	80.8%	1,323,673	80.0%
<b>Paid admin leave, all employees<sup>c</sup></b>	<b>1,175</b>		<b>46,686</b>		<b>1,655,535</b>	

Source: DIA analysis of state payroll and accounting records.

Notes: <sup>a</sup> Non-covered, CBA coding issues are instances where non-covered employees have coded paid administrative leave to CBA union or personal leave.

<sup>b</sup> Some covered employees charged CBA union and/or personal leave they were not entitled to. Most employees charging time to CBA union leave were ineligible for the leave type (103 of 116). Only CBA covered employees who are union representatives or stewards are eligible for CBA union leave. Covered employees who were ineligible to charge to union leave did not have excess CBA personal leave when combined with union leave, indicating the hours may have been coded incorrectly.

<sup>c</sup> Some employees coded time in multiple categories and not all employees have coding issues. Therefore, "# Empl" will not sum to "Paid admin leave, all employees."

## NDOC Has Not Established Administrative Regulations for Muster Pay

NDOC has not established internal pay policies outlining the procedures, coding, or documentation standards for muster pay. In the absence of clear guidance, implementation has remained inconsistent between employees and across

facilities.<sup>16,17</sup> Employees are inconsistently recording muster pay hours to two different event codes, with and without overtime reason codes.<sup>18</sup> Inconsistent coding has resulted in some muster pay hours being excluded in overtime reports that identify overtime hours by reason code. Muster pay coding inconsistencies and errors increase the difficulty in determining muster pay as a percentage of all overtime hours, potentially affecting budget projections and funding decisions. DIA was able to identify some of these hours but could not determine whether some hours missing overtime reason codes were attributed to muster pay. Muster pay accounted for approximately 8.1% of total overtime hours across fiscal year 2023 and 18.8% across fiscal year 2024.<sup>19</sup> Exhibit VIII shows muster pay by NDOC budget account for fiscal years 2023 and 2024.

## Exhibit VIII

### Muster Pay by NDOC Budget Account (BA) Fiscal Years 2023 and 2024

BA	Facilities and Programs	FY23 Hrs <sup>b</sup>	FY23 \$	FY24 Hrs	FY24 \$
3710	Director's Office <sup>a</sup>	1,305	69,910	3,660	243,025
3716	Warm Springs Correctional Ctr	1,687	84,677	953	69,187
3717	No. Nevada Correctional Ctr	8,961	419,624	27,240	1,509,690
3719	Prison Industries	189	10,177	549	36,574
3722	Stewart Conservation Camp	426	22,346	1,304	80,833
3723	Pioche Conservation Camp	0	0	677	41,167
3724	No. Nevada Transitional Housing	460	26,098	1,119	76,983
3725	Three Lakes Valley Conservation Camp	504	23,895	1,855	113,100
3738	So. Desert Correctional Ctr	8,265	374,270	21,184	1,171,447
3739	Wells Conservation Camp	13	625	827	45,835
3741	Humboldt Conservation Camp	407	20,448	400	25,932
3747	Ely Conservation Camp	26	1,858	0	0
3748	Jean Conservation Camp	528	23,807	1,078	60,399
3751	Ely State Prison	4,451	234,308	14,121	908,638
3752	Carlin Conservation Camp	419	21,602	1,521	91,118
3759	Lovelock Correctional Ctr	6,995	356,371	19,140	1,136,739
3760	Casa Grande Transitional Housing	30	1,524	2,071	129,644
3761	Florence McClure Women's Correctional Ctr	6,255	292,974	16,533	960,333
3762	High Desert State Prison	19,325	898,955	53,932	3,011,959
<b>Totals</b>		<b>60,246</b>	<b>2,883,469</b>	<b>168,164</b>	<b>9,712,603</b>

Source: HR Data Warehouse.

Notes: <sup>a</sup> Transportation services and the Office of the Inspector General are funded by the Director's Office budget account and are eligible to receive muster pay for time spent at correctional facilities.

<sup>b</sup> Muster pay began in fiscal year 2023, effective December 2, 2022.

<sup>16</sup> On December 14, 2022, NDOC issued a memorandum stating all correctional officers employed by the State of Nevada are eligible to receive up to 45 minutes of compensation per day for time spent performing pre- and post-shift activities that were the subject of the class action litigation and settlement (Walden v. State of Nevada, Nevada Department of Corrections, No. 18-15691, 9<sup>th</sup> Cir. 2019).

<sup>17</sup> Only the FOP CBA provides for muster pay, granting 45 minutes of daily overtime compensation for pre- and post-shift duties. The AFSCME and NPOA agreements do not include similar provisions. Pre- and post-shift activities include tasks required before and after the official start and end of a scheduled shift.

<sup>18</sup> Employees are coding muster pay to POT (paid overtime) and MUSTR (muster pay).

<sup>19</sup> The variability across years is due to the timing of muster pay implementation in mid-fiscal year 2023, with fiscal year 2024 reflecting an entire year of the pay.

## **Insufficient Oversight Contributed to Timekeeping Issues**

Insufficient supervisory and payroll administrator oversight contributed to timekeeping issues in the two pay periods tested for fiscal years 2023 and 2024, as well as for some data reviewed across entire fiscal years. NDOC's current internal pay policies lack clarity, consistency, and enforcement. Testing identified issues with policy violations and payroll coding practices, which reflect a broader need to improve and standardize policies across the department.

## **Oversight of Personnel and Payroll Practices Could Be Strengthened**

Oversight of personnel and payroll practices could be strengthened by updating internal pay policies. Updates to existing internal pay policies will require NDOC to train supervisors, managers, payroll administrators, and employees on the changes. These improvements should be periodically monitored to ensure successful implementation. Strengthening oversight over personnel and payroll practices could save the state up to \$18.5 million annually.

Prior to implementation, any proposed changes made to shift scheduling protocols should be reviewed by the appropriate legal representative from the Office of the Attorney General to avoid conflicts with CBA terms and conditions.

Internal pay policies and procedures could be updated to:

- Ensure pay parameters are clearly defined in department policy, including differences for employees covered under a CBA and non-covered employees;
- Implement additional agency-level overtime reason codes or require the use of existing overtime reason codes to better account for employee activities; and
- Strengthen procedures for supervisor and payroll administrator oversight, which will require ensuring timesheets comply with department and state requirements for documentation, approvals, and reason codes.

Updating internal pay policies to provide clear guidance on overtime eligibility, leave restrictions, and payroll coding will help to: eliminate confusion about the differences between existing NDOC policies and CBA pay parameters; ensure timesheets are accurate and coded correctly; and ensure fair and consistent application of compensation policies. Well-defined internal pay policies will also support stronger supervisory and payroll administrator oversight, as well as reduce the administrative burden associated with correcting payroll errors and timesheet processing issues.



## ***Conclusion***

Testing of NDOC fiscal year 2023 and 2024 overtime timesheets revealed issues related to policy violations, timekeeping issues, and excessive overtime. Employees structured shift schedules, earned overtime on the same day or in the same week as paid and unpaid leave, and violated other internal pay policies for scheduling. More than 20% of employees with overtime were responsible for almost 50% of overtime incurred for fiscal years 2023 and 2024 overtime timesheets tested. Employees additionally submitted timesheets with coding issues and errors.

NDOC has not established administrative regulations for muster pay and current internal pay policies lack clarity, consistency, and enforcement. Improving personnel and payroll practices will help: eliminate confusion about pay parameters; ensure timesheets are accurate and coded correctly; improve supervisory and payroll administrator oversight; reduce overtime; and discourage overtime abuse. These improvements could benefit the state by up to \$18.5 million annually.

## ***Recommendation***

1. Strengthen oversight of personnel and payroll practices.

## ***Address Root Causes of Facility-Level Overtime Variability***

The Nevada Department of Corrections (NDOC) should address the root causes of facility-level overtime variability by:

- Presenting staffing study findings and report to department and state leadership to provide objective statistical data for funding and staffing decisions;
- Implementing approved staffing study recommendations; and
- Conducting periodic monitoring of implemented recommendations.

Implementing staffing study recommendations and monitoring measures to ensure staffing needs and facility-specific issues remain adequately addressed will help NDOC improve long-standing issues with staffing, shift coverage, and overtime across the department.

## **Facility and Program-Level Overtime Hours and Reasons for Overtime Varied Across the Department**

While statewide data reflects a broad pattern of rising overtime and persistent issues maintaining adequate staffing levels at correctional facilities, a closer examination revealed variability in facility and program-level overtime hours and reasons across the department. This variability indicates that facility and program-specific operational demands, rather than offender population changes alone, were drivers of overtime growth during the period under audit.

Facilities with specialized functions or regional responsibilities experienced some of the highest increases in overtime in fiscal year 2024 when compared to fiscal year 2020, the last year included in the most recent Division of Internal Audits (DIA) audit to analyze overtime across the department.<sup>20</sup> Exhibit IX shows the fiscal year 2020 and 2024 changes in overtime hours and dollars by facility or program.

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<sup>20</sup> DIA Report No. 21-03, Fiscal Processes.

## Exhibit IX

### Changes in Overtime Hours and Dollars Fiscal Years 2020 and 2024

Facilities and Programs	\$ Change			% Change		
	Regular Hours	Paid & Accrued OT		Regular Hours	Paid & Accrued OT	
		Hours	Dollars		Hours	Dollars
Carlin Conservation Camp	1,373	1,875	\$ 192,353	7.7%	37.2%	84.3%
Casa Grande Transitional Housing	(1,668)	8,607	549,398	-2.9%	493.7%	928.2%
Correctional Programs	(9,694)	1,310	83,727	-5.5%	365.7%	823.7%
Director's Office <sup>c</sup>	(36,325)	6,336	542,947	-10.0%	84.8%	145.8%
Ely Conservation Camp <sup>a</sup>	(22,264)	(2,533)	(112,011)	-100.0%	-100.0%	100.0%
Ely State Prison <sup>b</sup>	(274,070)	16,132	2,496,542	-47.0%	21.3%	78.9%
Florence McClure Women's Correctional Ctr <sup>b</sup>	(29,902)	62,511	3,875,551	-8.4%	309.8%	536.2%
High Desert State Prison <sup>b</sup>	(154,045)	174,573	11,388,666	-13.6%	163.9%	286.0%
Humboldt Conservation Camp <sup>a</sup>	(14,660)	163	75,811	-62.1%	5.4%	61.1%
Inmate Welfare Account	(5,468)	439	20,083	-11.8%	168.3%	256.4%
Jean Conservation Camp	(8,746)	2,619	166,656	-29.2%	152.0%	259.6%
Lovelock Correctional Ctr <sup>b</sup>	(129,134)	58,292	4,040,522	-26.9%	159.0%	279.5%
No. Nevada Correctional Ctr <sup>b</sup>	(53,632)	83,659	4,938,759	-9.6%	269.5%	445.2%
No. Nevada Transitional Housing	(106)	1,460	107,939	-0.5%	204.1%	370.0%
Offenders' Store Fund	(10,013)	(134)	(6,309)	-8.3%	-36.4%	-34.5%
Pioche Conservation Camp	(3,637)	1,821	153,002	-11.7%	65.0%	148.8%
Prison Industries	(2,531)	1,972	148,510	-7.9%	140.3%	233.1%
Prison Medical Care	(111,264)	(134)	195,954	-21.0%	-0.7%	21.2%
Prison Ranch	(1,578)	(181)	(890)	-15.1%	-27.9%	-4.4%
So. Desert Correctional Ctr <sup>b</sup>	(111,832)	93,382	5,868,021	-20.7%	203.7%	342.4%
So. Nevada Correctional Ctr <sup>a</sup>	(1,535)	80	5,211	-73.3%	230.2%	273.4%
Stewart Conservation Camp	(8,156)	(90)	34,873	-26.1%	-2.9%	25.2%
Three Lakes Valley Conservation Camp	(14,582)	5,069	389,001	-29.0%	128.1%	282.5%
Tonopah Conservation Camp <sup>a</sup>	(16,916)	(2,171)	(66,983)	-69.4%	-75.7%	-65.7%
Warm Springs Correctional Ctr <sup>a</sup>	(214,029)	(5,336)	(51,233)	-90.3%	-61.4%	-18.4%
Wells Conservation Camp <sup>a</sup>	1,629	(792)	9,702	8.2%	-20.0%	6.3%
<b>Totals</b>	<b>(1,232,785)</b>	<b>508,926</b>	<b>\$ 35,045,804</b>	<b>-22.4%</b>	<b>132.1%</b>	<b>232.3%</b>

Source: DIA analysis of state payroll and accounting records.

Notes: <sup>a</sup> The following facilities are closed, which accounts for the decrease in activity: Ely Conservation Camp, Humboldt Conservation Camp, Southern Nevada Correctional Center, Tonopah Conservation Camp, and Warm Springs Correctional Center. Wells Conservation Camp was in the process of being closed in fiscal year 2024 and as a result, operations were significantly reduced.

<sup>b</sup> The six facilities that accounted for the majority of the increase in overtime hours are boxed and highlighted in orange.

<sup>c</sup> The Director's Office is classified as a program for presentation purposes. The Director's Office represented the greatest increase in overtime hours of all programs, with an increase of over 6,300 overtime hours since fiscal year 2020. Review disclosed 69.3% of overtime hours recorded in fiscal year 2024 were associated with Transportation Services correctional officers accounted for within the Director's Office budget account.

### Six Facilities Accounted for Majority of Increase in Overtime

Analysis of year-over-year changes in overtime between fiscal years 2020 and 2024 revealed six of 26 (23.1%) facilities and/or operations accounted for 96.0% of the increase in overtime hours in the last five years. Overall, regular hours worked at these six facilities decreased by almost 753,000 hours, while overtime hours increased by 489,000 hours. A reduction in regular hours corresponding with a lesser increase in overtime hours indicates facilities may have issues in filling correctional officer vacancies.

These changes resulted in a net reduction in hours worked of 264,000 (4.5%) across the six facilities. However, on a facility-level basis, only three of the six facilities experienced a net decrease in hours worked. The other half saw a net increase in hours worked. This observation prompted a review of changes in offender population and overtime reason codes at the facility level.

### **Offender Population Declined**

Analysis of NDOC offender population statistics reports for fiscal years 2020 and 2024 showed a net decline of almost 1,600 (13.5%) offenders across all facilities. Likewise, there were shifts in the number of housed offenders in different custody categories.<sup>21</sup> Exhibit X shows the fiscal year 2020 and 2024 changes in housed offenders by facility and custody category.

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<sup>21</sup> Refer to Appendix E, Offender Custody Categories, for description of the various custody categories discussed in this recommendation.

## Exhibit X

### Changes in Housed Offenders by Facility and Custody Category Fiscal Years 2020 and 2024

Facilities	Community Trustee	Min	Med	Close	Max	Total	% Change
Carlin Conservation Camp	(84)	75	0	0	0	(9)	-10.7%
Casa Grande Transitional Housing	(12)	0	0	0	0	(12)	-6.9%
Ely Conservation Camp <sup>a</sup>	(98)	0	0	0	0	(98)	-100.0%
Ely State Prison <sup>b</sup>	0	30	0	(378)	(34)	(382)	-42.4%
Florence McClure Women's Correctional Ctr <sup>b</sup>	0	(16)	(101)	(32)	0	(149)	-17.5%
High Desert State Prison <sup>b</sup>	0	0	1,055	(1,142)	0	(87)	-2.5%
Humboldt Conservation Camp <sup>a</sup>	0	(80)	0	0	0	(80)	-100.0%
Jean Conservation Camp	0	(77)	0	0	0	(77)	-47.8%
Lovelock Correctional Ctr <sup>b</sup>	0	(7)	78	(338)	0	(267)	-15.9%
No. Nevada Correctional Ctr <sup>b</sup>	0	0	70	7	0	77	6.1%
No. Nevada Transitional Housing	40	0	0	0	(20)	20	23.0%
Pioche Conservation Camp	0	(68)	0	0	0	(68)	-44.4%
So. Desert Correctional Ctr <sup>b</sup>	0	0	61	55	0	116	7.5%
Stewart Conservation Camp	0	(42)	0	0	0	(42)	-11.8%
Three Lakes Valley Conservation Camp	0	52	0	0	0	52	21.6%
Tonopah Conservation Camp <sup>a</sup>	0	(62)	0	0	0	(62)	-100.0%
Warm Springs Correctional Ctr <sup>a</sup>	0	(6)	(532)	0	0	(538)	-100.0%
Wells Conservation Camp <sup>a</sup>	0	8	0	0	0	8	9.1%
<b>Totals</b>	<b>(154)</b>	<b>(193)</b>	<b>631</b>	<b>(1,828)</b>	<b>(54)</b>	<b>(1,598)</b>	<b>-13.5%</b>
<b>% Change by Custody Type</b>	<b>-36.5%</b>	<b>-15.9%</b>	<b>10.0%</b>	<b>-49.4%</b>	<b>-28.0%</b>		

Source: DIA analysis of NDOC population statistical summary reports.

Notes: <sup>a</sup> The following facilities are closed, which accounts for the decrease in year-over-year activity: Ely Conservation Camp, Humboldt Conservation Camp, Tonopah Conservation Camp, and Warm Springs Correctional Center. Wells Conservation Camp was in the process of being closed in fiscal year 2024 and as a result, operations were significantly reduced. Southern Nevada Correctional Center was closed.

<sup>b</sup> The six facilities that accounted for the majority of the increase in overtime hours year-over-year are boxed and highlighted in orange.

### Offender Population Decline Mainly Attributed to Close Custody Offenders

The offender population decline is mainly attributed to a decrease of 1,828 close custody offenders, a reduction of 49.4%. Declines were also observed in other custody categories, with four facilities experiencing a 100% decline in offender population due to facility closures. Only the medium custody category reflected a net increase in offender population across all facilities, mainly due to the reduction in close custody offenders at High Desert State Prison offset by a corresponding increase in medium custody offenders at the same facility.

## **Facility-Specific Issues Contribute to Increased Overtime**

Inquiry with NDOC key personnel, and testing of time and pay data, indicate facility-specific issues contribute to increased overtime hours, which help to explain why overtime hours are increasing while offender populations are decreasing across the facilities with the highest overtime. Testing included a review of fiscal year 2020 to 2024 changes in overall overtime hours and dollars in comparison to: changes in offender population and custody categories, staffing levels at individual facilities, and facility-level overtime by reason code. See Appendix F for detailed discussion on the results of this analysis.

### Offender Population Decreases Coupled with Increases in Overtime Hours

Testing concluded four of the six facilities with the greatest increases in overtime hours also experienced decreases in offender population overall and in the two highest custody categories.<sup>22</sup> These four facilities appear to have a combination of issues contributing to the significant increase in overtime hours, which appear to not be limited to vacancies, changes in offender population, or changes in offender custody categories. Exhibit XI shows the fiscal year 2020 to 2024 percent change in overtime hours, overtime dollars, and offender population.

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<sup>22</sup> The four facilities with fiscal year 2020 and 2024 year-over-year increases in overtime hours and decreases in offender population and custody categories were: Ely State Prison, Florence McClure Women's Correctional Center, High Desert State Prison, and Lovelock Correctional Center.

## Exhibit XI

### Changes in Overtime Hours and Dollars Fiscal Years 2020 and 2024

	% Change			% Δ in Offender Population
Facilities	Regular Hours	Paid and Accrued OT		
		Hours	Dollars	
Carlin Conservation Camp	7.7%	37.2%	84.3%	-10.7%
Casa Grande Transitional Housing	-2.9%	493.7%	928.2%	-6.9%
Ely Conservation Camp <sup>a</sup>	-100.0%	-100.0%	100.0%	-100.0%
Ely State Prison <sup>b</sup>	-47.0%	21.3%	78.9%	-42.4%
Florence McClure Women's Correctional Ctr <sup>b</sup>	-8.4%	309.8%	536.2%	-17.5%
High Desert State Prison <sup>b</sup>	-13.6%	163.9%	286.0%	-2.5%
Humboldt Conservation Camp <sup>a</sup>	-62.1%	5.4%	61.1%	-100.0%
Jean Conservation Camp	-29.2%	151.9%	259.6%	-47.8%
Lovelock Correctional Ctr <sup>b</sup>	-26.9%	159.0%	279.5%	-15.9%
No. Nevada Correctional Ctr <sup>b</sup>	-9.6%	269.5%	445.1%	6.1%
No. Nevada Transitional Housing	-0.5%	204.1%	370.0%	23.0%
Pioche Conservation Camp	-11.7%	65.0%	148.8%	-44.4%
So. Desert Correctional Ctr <sup>b</sup>	-20.6%	203.7%	342.4%	7.5%
Stewart Conservation Camp	-26.1%	-2.9%	25.2%	-11.8%
Three Lakes Valley Conservation Camp	-29.0%	128.1%	282.5%	21.6%
Tonopah Conservation Camp <sup>a</sup>	-69.4%	-75.7%	-65.7%	-100.0%
Warm Springs Correctional Ctr <sup>a</sup>	-90.3%	-61.4%	-18.4%	-100.0%
Wells Conservation Camp <sup>a</sup>	8.2%	-20.0%	6.3%	9.1%
Totals	-25.0%	140.2%	249.2%	-13.5%

Source: DIA analysis of data obtained from HR Data Warehouse and NDOC population statistical summary reports.

Notes: <sup>a</sup> The following facilities are closed, which accounts for the decrease in activity: Ely Conservation Camp, Humboldt Conservation Camp, Tonopah Conservation Camp, and Warm Springs Correctional Center. Wells Conservation Camp was in the process of being closed in fiscal year 2024 and as a result, operations were significantly reduced.

<sup>b</sup> The six facilities that accounted for the majority of the increase in overtime hours are boxed and highlighted in orange.

### Almost All Overtime Hours in Fiscal Year 2024 Relate to a Few Cost Categories

Detailed review of overtime costs by reason code shows 96.0% of overtime hours incurred in fiscal year 2024 were attributed to 7 of 66 cost categories used by NDOC employees to code timesheets. These cost categories relate to offender management (86.6%), other coverage (5.2%), and uncoded overtime hours (4.2%).<sup>23</sup> The largest of these categories, offender management, relates directly to correctional officer duties. Increases in overtime hours related to offender

<sup>23</sup> Coverage for vacancies (1.4%) is not included in the overtime categories presented here as vacancies also include coverage for positions other than correctional officers.

management emphasize the issues NDOC faces with staffing shortages, which has resulted in a reliance on overtime for covering standard shift duties for correctional officers. Exhibit XII shows fiscal year 2024 overtime hours by cost category and reason code.

## Exhibit XII

### Overtime Hours by Cost Category and Reason Code Fiscal Year 2024

Cost Category / Reason Code		Hours	% of Total Hours
<b>Offender Management</b>		<b>770,754</b>	<b>86.6%</b>
11	Internal Offender Coverage	436,516	49.0%
13	Holiday Coverage	72,772	8.2%
34	Muster	168,165	18.9%
63	Offender Hospital Coverage	73,563	8.3%
64	Offender Medical Transportation and Coverage	19,738	2.2%
<b>Other Coverage</b>		<b>46,629</b>	<b>5.2%</b>
30	Non-Offender Coverage – All	46,629	5.2%
<b>Uncoded Overtime Hours</b>		<b>37,748</b>	<b>4.2%</b>
Unassigned <sup>a</sup>		37,748	4.2%
<b>Totals</b>		<b>855,131</b>	<b>96.0%</b>

Source: DIA analysis of data obtained from HR Data Warehouse.

Notes: <sup>a</sup> See detailed discussion regarding uncoded overtime hours in Recommendation 1 of this report.

## Overtime Continues to Rise for Transporting and Escorting Offenders

Overtime hours continue to rise for transporting and escorting offenders for medical treatments, which increases staff time necessary to cover standard shift duties. Review of time and pay data shows 93,301 overtime hours were incurred in fiscal year 2024 for transporting and escorting offenders to medical visits and for hospital stays, an increase of 17,346 (22.8%) overtime hours from fiscal year 2020. The posts for the staff assigned to these duties must be covered by other correctional officers, often using overtime.

### Overtime Has Been Impacted by Increases in Offender Medical Treatments

In response to questions raised at the March 11, 2025 Board of Examiners (BOE) meeting regarding why overtime costs continue to rise while staffing levels are improving, NDOC provided testimony that overtime has been impacted by increases in offender medical treatments. NDOC provided the following examples to illustrate these impacts:

- Medical appointments at Southern Desert Correctional Center increased from 446 in fiscal year 2023 to 573 in fiscal year 2024, an increase of 28.5%;



- Offender hospital coverage also rose significantly from 1,854 shifts in fiscal year 2023 to 3,518 shifts in fiscal year 2024, an increase of 89.8%;
- An average of 28 correctional officers are required each day, across three shifts to cover offenders at High Desert Correctional Center (HDCC) who need medical treatment. However, only five positions have been legislatively approved at the facility for this purpose; and
- Similar to HDCC, an average of 19 correctional officers are required each day to cover offenders at the Northern Nevada Correctional Center who need medical treatment. However, only seven positions have been legislatively approved at the facility for this purpose.

Governor Lombardo inquired whether the 21 positions approved for hospital coverage included medical transportation duties. NDOC clarified these positions specifically provide in-hospital supervision. NDOC testified that due to staffing shortages, approximately 67 officers are used daily for hospital coverage, 45 of whom are not legislatively approved for this specific purpose, which contributes to the rising overtime costs.<sup>24</sup> If left unaddressed, it will be necessary to continue to rely on overtime to address staffing shortages, contributing to increasing labor costs and difficulties in shift scheduling.

### **NDOC Contracted with Consultant to Conduct a Staffing Study**

NDOC contracted with Corrections Consulting Services LLC in February 2025 to conduct a staffing study of facilities and operations.<sup>25</sup> Contract services include a review of existing staffing levels at each facility to determine whether the levels are consistent with physical plant, mission, custody levels, specific offender activities, commissary, medical, programs, and services conducted. The review included:

- Factors such as offender demographics, physical design and security system, and the ability of staff to timely respond to emergencies;
- An assessment of whether there are an adequate number of posts and positions for correctional officers, up to and including associate wardens;
- Review of correctional officer to supervisor ratios, as well as correctional officer to offender ratios, and transportation, Inspector General personnel, institutional training staff, caseworkers, program and support staff; and
- Review of facility-specific services, staff charts and schedules, offender activity schedules, incident reports, grievances, unit floor plans, overtime reports, rosters, and other related data.

The review concluded in June 2025 and report issuance was pending at the time of writing this report.

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<sup>24</sup> Information regarding medical appointments, hospital coverage, and staffing was provided by Brian Williams, NDOC Deputy Director, during the March 11, 2025 BOE meeting.

<sup>25</sup> State of Nevada, Department of Administration, Purchasing Division, Request for Proposal #44DOC-S2838. The contract between NDOC and Corrections Consulting Services LLC became effective February 11, 2025 upon approval by the BOE. The contract is funded by \$169,600 from the State General Fund through appropriation by the Nevada Legislature in Assembly Bill 507 of the 2023 legislative session.

### Staffing Study Intended to Provide Comprehensive, Objective Review

The staffing study is intended to provide a comprehensive, objective review of current correctional officer staffing, as well as non-uniformed staff and the management structure at NDOC facilities. The report will include but is not limited to the following:

- Modifications to reflect optimal staffing levels within each facility based on industry best standards and national correctional research;
- Modifications to existing staffing patterns and schedules;
- Recommendations for improving staffing levels based on observations of shift activity within each unit;
- Categorization of facilities sufficiently similar in design, function, and staffing needs to enable standardization, as well as facilities that are unique;
- Identification of mandatory and non-mandatory posts, and which non-mandatory posts can remain unfilled;
- Recommendations for revisions to NDOC's existing shift relief factor formulas and system, including muster pay and other factors not included in existing calculations;<sup>26</sup> and
- Staffing plans and estimated related annual costs.

### **Staffing Study Will Help Identify Factors Contributing to Overtime**

The staffing study will help NDOC identify the factors contributing to overtime, including staffing needs and facility-specific issues. Contracted services are extensive and include assessment of some of the areas identified in this audit as needing improvement. Successfully addressing long-standing issues with staffing, shift coverage, and overtime will require NDOC to:

- Present the staffing study to department and state leadership, including the Board of State Prison Commissioners, the BOE, the Legislature, and other state decision-makers. Presenting the staffing study to state leadership and stakeholders will provide objective data for decision-makers to determine the appropriate level of funding for staffing at NDOC facilities;
- Implement reviewed, vetted, and approved recommendations; and
- Conduct periodic monitoring of implemented recommendations to ensure staffing needs and facility-specific issues remain adequately addressed over time.

Implementing recommendations and monitoring measures to address staffing, shift coverage, and overtime issues will help NDOC address the root causes of facility-level overtime variability. Improving shift coverage and reducing the

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<sup>26</sup> The previous shift relief factor staffing study was conducted by the Association of State Correctional Administrators, issued September 30, 2014.

overtime burden placed on staff will assist in improving retention and reducing turnover rates. See Recommendation 3 of this report for detailed discussion regarding staff vacancies, recruitment, and retention.

## ***Conclusion***

Review of changes in payroll and offender population data from fiscal year 2020 to 2024 revealed variability in facility and program-level overtime across NDOC. This variability indicates facility and program-specific operational demands, rather than offender population changes alone, were drivers of overtime growth during the period. The largest overtime cost category relates to offender management, which emphasizes the issues NDOC faces with staffing shortages and has resulted in a reliance on overtime for covering standard shift duties for correctional officers. Overtime hours for transporting and escorting offenders increased 22.8% from fiscal year 2020 to 2024, with almost 94,000 overtime hours recorded in fiscal year 2024.

NDOC contracted with a consultant to conduct a staffing study of facilities and operations, which is intended to provide a comprehensive, objective review of current staffing across NDOC. The staffing study will help identify factors contributing to overtime, including staffing needs and facility-specific issues. Implementing staffing study recommendations and monitoring measures to ensure staffing needs and facility-specific issues remain adequately addressed will help NDOC address long-standing issues with staffing, shift coverage, and overtime across the department.

## ***Recommendation***

2. Address root causes for facility-level overtime variability.

## ***Continue Recruitment and Retention Efforts***

The Nevada Department of Corrections (NDOC) should continue recruitment and retention efforts by maintaining an adequate level of recruitment effort, considering requesting budgetary approval for continuation of third party recruitment services, and ensuring staffing study results are implemented. Continuing recruitment and retention efforts will help stabilize staffing levels, improve retention, reduce turnover, and reduce overtime.

## **Correctional Departments Facing Staffing and Overtime Challenges**

Correctional departments nationwide face challenges in relying on overtime to address correctional facility staffing shortages. Relying on overtime increases personnel costs, with many states spending millions of dollars annually on overtime pay.<sup>27</sup> Nationwide data indicates that most correctional facilities are understaffed, contributing to an increased reliance on overtime.<sup>28</sup>

### **High Vacancies and Retention Issues Prompted Enhanced Recruitment Efforts and Retention Incentives**

High vacancies and retention issues prompted NDOC to enhance recruitment efforts and request legislative approval for retention incentives. NDOC requested between a one- to three-grade pay increase for correctional officer positions at all levels, which was ultimately approved and funded for implementation in fiscal year 2024. Statements provided to the Legislature in NDOC's budget closing report stated the pay increases and combined cost-of-living adjustments would "boost morale, help with retention and recruitment, and decrease vacancies, which would reduce mandatory overtime."<sup>29</sup>

### **Correctional Officers Eligible for Additional Benefits through CBAs**

Coinciding with the fiscal year 2024 pay grade increases, correctional officers and other classes of state workers became eligible for additional benefits through union-negotiated state collective bargaining agreements (CBAs) that became effective in fiscal year 2024. Negotiated benefits included but were not limited to recruitment bonuses, quarterly incentive bonuses, increased differential pay, and personal leave days.<sup>30</sup> These CBA benefits provide incentives for both recruitment

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<sup>27</sup> Review included recently published data available for the following states: Alabama, Arkansas, Arizona, Colorado, Georgia, Illinois, Nebraska, New Hampshire, New Jersey, New York, North Carolina, Ohio, Oklahoma, Pennsylvania, Rhode Island, and Wisconsin.

<sup>28</sup> Pavlo, Walter. (January 11, 2025). "Prisons Across Country Face Challenge of Finding Workers," *Forbes Magazine*.

<sup>29</sup> Department of Corrections, Closing Report, May 10, 2023 meeting of the Senate Committee on Finance and Assembly Committee on Ways and Means, Joint Subcommittee on Public Safety, Natural Resources, and Transportation, 82<sup>nd</sup> Session of the Nevada Legislature (2023).

<sup>30</sup> The next iteration of CBAs were recently negotiated and benefits and funding requirements were considered by the 2025 Legislature. These newly negotiated agreements, benefits, and funding were not included in audit procedures due to timing.

and retention purposes and appear to have contributed to a reduction in vacancies and employee turnover.

### **Recruitment Issues Contribute to Difficulties Filling Vacant Positions**

NDOC testified in legislative hearings that recruitment issues contributed to difficulties with filling vacant positions, with a two-to-three month delay in hiring potential correctional officer candidates. NDOC provided a list of recruitment activities it had intended to implement, in conjunction with advertising, marketing, and contracted recruitment services. NDOC contracted with All Star Talent, Inc. in the first quarter of fiscal year 2024 to provide and create marketing assets and compose a hiring campaign for correctional officers through the department, which began shortly after contract execution.<sup>31</sup>

### **Vacancy Rates Decreased 34% at the Department Level**

Analysis of vacancy rates departmentwide and across facilities and programs employing correctional officers shows a 34.4% decrease at the department level from fiscal year 2023 to fiscal year 2024, following implementation of recruitment activities and contracted services. Disaggregated data shows vacancies decreased by an even greater amount for facilities and programs where custody staff are employed, with all but one having reduced vacancies by more than 40%. Increased compensation and retention incentives appear to have contributed to improved staffing levels. Exhibit XIII shows vacancy rates for facilities, programs, and the department for fiscal years 2023 through 2025, as well as the change in vacancy rates from fiscal year 2023 compared to fiscal years 2024 and 2025.<sup>32</sup>

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<sup>31</sup> The contract between NDOC and All Star Talent, Inc. became effective August 22, 2023 upon approval by the Clerk of the State Board of Examiners (BOE). The contract was funded by \$90,000 from the State General Fund through appropriation by the Nevada Legislature during the 2023 legislative session.

<sup>32</sup> Calculation for fiscal year 2025 includes vacancy data through May 4, 2025.

**Exhibit XIII****Vacancy Rates for Facilities, Programs, and NDOC  
Fiscal Years 2023 through 2025**

Facilities and Programs <sup>a, b</sup>	Vacancy		% Change	Vacancy	% Change
	FY23	FY24	FY23/24	FY25	FY23/25
Carlin Conservation Camp	38.5%	7.7%	-80.0%	15.4%	-60.0%
Casa Grande Transitional Housing	0.0%	0.0%	0.0%	0.0%	0.0%
Director's Office	20.3%	16.4%	-19.2%	8.9%	-56.2%
Ely State Prison	54.5%	45.8%	-16.0%	17.7%	-67.5%
Florence McClure Women's Correctional Ctr	13.9%	7.1%	-48.9%	3.8%	-72.7%
High Desert State Prison	25.2%	6.1%	-75.8%	5.9%	-76.6%
Jean Conservation Camp	33.3%	0.0%	-100.0%	0.0%	-100.0%
Lovelock Correctional Center	44.8%	31.9%	-28.8%	25.5%	-43.1%
No. Nevada Correctional Center	27.9%	12.6%	-54.8%	14.0%	-49.8%
No. Nevada Transitional Housing	0.0%	0.0%	0.0%	0.0%	0.0%
Pioche Conservation Camp	29.4%	17.6%	-40.1%	11.8%	-59.9%
Prison Industries	31.8%	40.9%	28.6%	36.4%	14.5%
So. Desert Correctional Center	27.1%	15.4%	-43.2%	6.1%	-77.5%
Stewart Conservation Camp	33.3%	6.7%	-79.9%	6.7%	-79.9%
Three Lakes Valley Conservation Camp	36.0%	24.0%	-33.3%	0.0%	-100.0%
<b>Department Level Vacancy Rates</b>	<b>30.8%</b>	<b>20.2%</b>	<b>-34.4%</b>	<b>13.9%</b>	<b>-54.9%</b>

Source: DIA analysis of data obtained from HR Data Warehouse.

Notes: <sup>a</sup> Exhibit XIII includes only NDOC facilities and programs that employ correctional officers; however, vacancies are calculated for all employees to reflect facility and program-specific effects.

<sup>b</sup> Some facilities have been closed or are in the process of being closed and are not included in this exhibit. Ely Conservation Camp, Humboldt Conservation Camp, Tonopah Conservation Camp, Southern Nevada Correctional Center, and Warm Springs Correctional Center are no longer in operation as of writing this audit report. Wells Conservation Camp is in the process of being closed.

**Vacancy Rates Are Impacted by Retention Efforts and Employee Turnover**

Vacancy rates are impacted by retention efforts and employee turnover. An annual turnover ratio measures the percentage of employees that separate from the agency within the year, which is an indicator of the efficacy of retention efforts. Retention and turnover are affected by various factors, including location, pay, benefits, workload, and job satisfaction. High turnover increases staff vacancies, number of recruitments, and staff time dedicated to hiring personnel, which in turn increases costs to the state.

## NDOC Retention Efforts Making Progress Towards Stabilizing Staffing Levels

Analysis of employee data suggests NDOC's retention efforts are making progress towards stabilizing staffing levels. To determine the efficacy of NDOC retention efforts, the Division of Internal Audits (DIA) calculated turnover ratios for NDOC for fiscal years 2023 and 2024, as well as changes year-over-year. Analysis revealed employee turnover improved 38.5% year-over-year across the department, following NDOC's implementation of recruitment and retention efforts in fiscal year 2024. Exhibit XIV shows employee turnover ratios for facilities, programs, and the department for fiscal years 2023 and 2024, as well as year-over-year changes.

### **Exhibit XIV**

#### **Employee Turnover Ratios for Facilities, Programs, and NDOC Fiscal Years 2023 and 2024**

<b>Facilities and Programs<sup>a,b</sup></b>	<b>FY 23</b>	<b>FY 24</b>	<b>% Change</b>
Carlin Conservation Camp	12.5%	20.0%	60.0%
Casa Grande Transitional Housing	19.4%	10.3%	-46.9%
Director's Office	17.5%	13.0%	-25.7%
Ely State Prison	21.0%	19.5%	-7.1%
Florence McClure Women's Correctional Ctr	18.8%	9.6%	-48.9%
High Desert State Prison	26.3%	14.7%	-44.1%
Jean Conservation Camp	20.0%	23.1%	15.5%
Lovelock Correctional Center	15.7%	19.2%	22.3%
No. Nevada Correctional Center	14.8%	11.0%	-25.7%
No. Nevada Transitional Housing	0.0%	0.0%	0.0%
Pioche Conservation Camp	25.0%	15.4%	-38.4%
Prison Industries	6.3%	20.0%	217.5%
So. Desert Correctional Center	28.8%	16.1%	-44.1%
Stewart Conservation Camp	16.7%	0.0%	-100.0%
Three Lakes Valley Conservation Camp	29.2%	4.5%	-84.6%
<b>Department Level Turnover Ratios</b>	<b>22.6%</b>	<b>13.9%</b>	<b>-38.5%</b>

Source: Calculations based on information obtained from HR Data Warehouse.

Notes: <sup>a</sup> Exhibit XIV includes only NDOC facilities and programs that employ correctional officers; however, turnover is calculated for all employees to reflect facility and program-specific effects.

<sup>b</sup> Some facilities have been closed or are in the process of being closed and are not included in this exhibit. Ely Conservation Camp, Humboldt Conservation Camp, Tonopah Conservation Camp, Southern Nevada Correctional Center, and Warm Springs Correctional Center are no longer in operation as of writing this audit report. Wells Conservation Camp is in the process of being closed.

## **NDOC is Taking Action to Address Ongoing Staffing Challenges**

NDOC acknowledges the ongoing staffing challenges contributing to excessive overtime usage and is actively implementing measures to address these issues. NDOC engaged a third-party consulting firm to conduct a comprehensive staffing study to enable the department to perform security operations in the most effective, efficient, and uniform manner while preserving the primary mission to maximize public safety, facility security, and staff safety.<sup>33</sup> Implementing the study recommendations will be part of a broader strategy aimed at alleviating staffing shortages and reducing the department's reliance on overtime.<sup>34</sup>

## **NDOC Should Continue Recruitment and Retention Efforts**

NDOC should continue recruitment and retention efforts to ensure gains made in decreasing vacancies and reducing employee turnover are not lost. In addition to implementing the recommended actions detailed in Recommendation 2 of this report, continuing recruitment and retention efforts will require NDOC to:

- Maintain an adequate level of recruitment effort to ensure vacancies continue to decline by: holding job fairs; hiring retired staff under the critical labor shortage authorization; marketing and advertising; contracting with staffing agencies; and providing relocation assistance for out-of-state recruitments; and
- Consider requesting budgetary approval for the continuation of recruitment services provided under contract.

Continuing recruitment and retention efforts will help NDOC to stabilize staffing levels, improve retention, reduce turnover, and reduce overtime.

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<sup>33</sup> State of Nevada, Department of Administration, Purchasing Division, Request for Proposal #44DOC-S2838. The contract between NDOC and Corrections Consulting Services LLC became effective February 11, 2025 upon approval by the BOE. The contract is funded by \$169,600 from the State General Fund through appropriation by the Nevada Legislature in Assembly Bill 507 of the 2023 legislative session. The third party review concluded June 2025 and report issuance was pending at the time of report writing for this audit report.

<sup>34</sup> Detailed discussion regarding the third party consulting services are discussed in detail in Recommendation 2 of this report.



## ***Conclusion***

High vacancies and retention issues prompted NDOC to enhance recruitment efforts and request legislative approval for retention incentives, including pay increases for correctional officer positions that coincided with union-negotiated state collective bargaining agreements. NDOC implemented advertising, marketing, and contracted recruitment services to help with recruitment issues that contributed to difficulties with filling vacant positions. Vacancies decreased by 34.4% departmentwide from fiscal year 2023 to 2024, following implementation of recruitment activities and contracted services.

High turnover increases staff vacancies, number of recruitments, and staff time dedicated to hiring personnel. Analysis of employee data shows NDOC's retention efforts are making progress towards stabilizing staffing levels, evidenced by a 38.5% year-over-year improvement in employee turnover ratios from fiscal year 2023 to 2024. Continuing recruitment and retention efforts by maintaining an adequate level of recruitment effort, considering requesting budgetary approval for continuation of third party recruitment services, and ensuring staffing study results are implemented will help stabilize staffing levels, improve retention, reduce turnover, and reduce overtime.

## ***Recommendation***

3. Continue recruitment and retention efforts.

## Appendix A

### Scope and Methodology, Background, Acknowledgments

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#### Scope and Methodology

We began the audit in January 2025. In the course of our work, the Division of Internal Audits (DIA) interviewed members of management from the Department of Corrections (NDOC) and the Governor's Finance Office, Budget Division to discuss policies, procedures, and internal controls inherent to NDOC's operational and fiscal processes. We reviewed NDOC records and researched legislative history, applicable Nevada Revised Statutes, Nevada Administrative Code, Nevada State Administrative Manual, union-negotiated state collective bargaining agreements, and other state guidelines. We concluded fieldwork in June 2025.

We conducted our audit in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

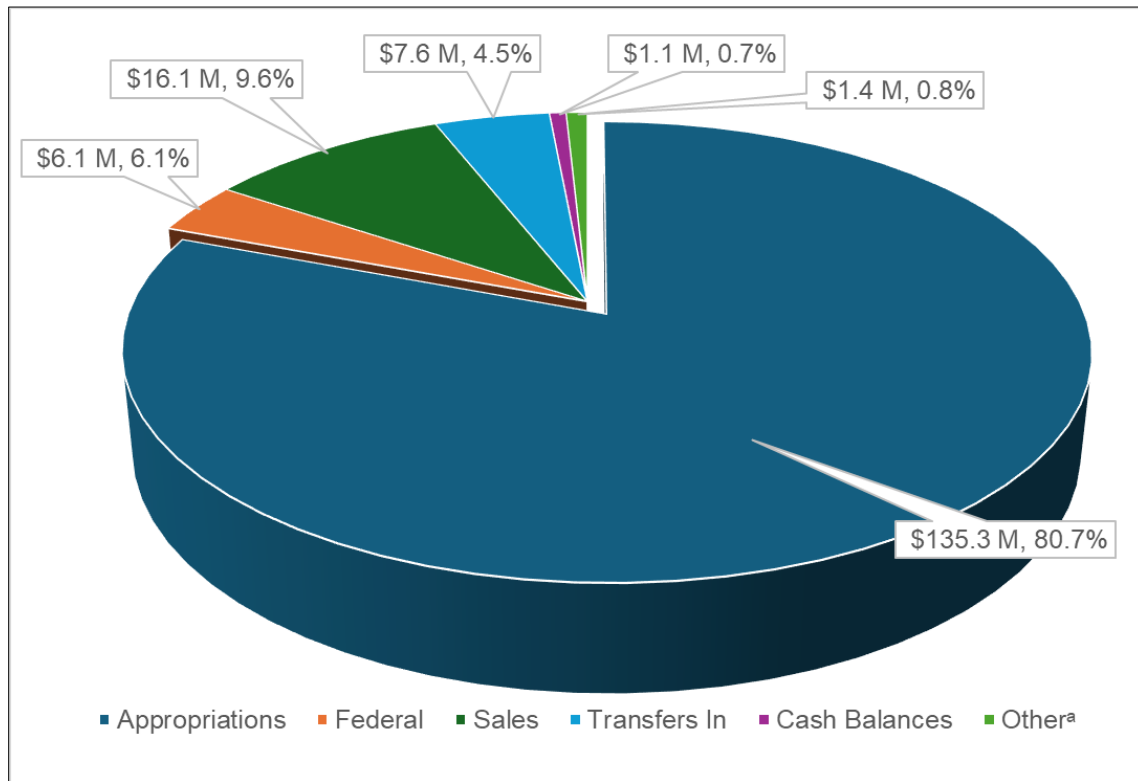
#### Background

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 our 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 to operate the department according to best practices; ensure the best use of department resources; educate stakeholders and customers; and improve communication.

NDOC is funded by the State General Fund, federal funds, and a variety of agency-generated sales. For fiscal year 2024, NDOC's revenues, receipts, and cash balances for fiscal year 2024 were \$167.6 million. NDOC is responsible for the oversight of: six operating correctional facilities; six conservation camps (one pending closure); two transitional housing facilities; and 29 operating budget accounts with budget authority, fiscal activity, or cash balances in the year. Exhibit XV summarizes NDOC's budget by funding source for fiscal year 2024.

## Exhibit XV

### NDOC Budget by Funding Source Fiscal Year 2024



Source: Data Warehouse of Nevada.

Note: <sup>a</sup> Other includes General Fund contingency account funds, reimbursements, miscellaneous revenue, and other fees and assessments.

## Acknowledgments

We express appreciation to the Nevada Department of Corrections, the Department of Administration, Division of Human Resource Management, and the Governor's Finance Office, Budget Division for their cooperation and assistance throughout the audit.

Contributors to this report included:

Craig Stevenson  
Administrator

Heather Domenici, MAcc, CPA  
Executive Branch Audit Manager

Jasdeep Bains, MBA  
Executive Branch Auditor

## Appendix B

### Nevada Department of Corrections Response and Implementation Plan

Joe Lombardo  
*Governor*

James E. Dzurenda  
*Director*

Brian E. Williams, Sr.  
*Deputy Director of Operations*



Northern Administration  
5500 Snyder Ave.  
Carson City, NV 89701  
(775) 977-5500

Southern Administration  
3955 W. Russell Rd.  
Las Vegas, NV 89118  
(725) 216-6000

#### MEMORANDUM

Date: July 15, 2025

To: Division of Internal Audits

From: James E. Dzurenda, Director, Nevada Department of Corrections

Subject: Correctional Officer Overtime Management 2, DIA Report No. 25-04

The Nevada Department of Corrections would like to express sincere appreciation to the Governor's Finance Office for the thorough work completed during this audit. The assessment and recommendations offered have been instrumental in addressing the concerns this department has had for an extended time.

Your insight and expertise have not only identified areas for improvement but also alerted NDOC to potential future concerns and provided guidance in developing corrective actions. NDOC is fully committed to implementing these recommendations to enhance operations and maintain the highest standards of accountability and effectiveness.

In the following pages, please find the steps NDOC is taking to address the recommendations identified. By implementing this plan and with the support of the recommended resources, NDOC is committed to ensuring compliance with audit recommendations, improving staff well-being, and maintaining operational efficiency.

Thank you,

A handwritten signature in blue ink that reads "James E. Dzurenda". The signature is stylized with a large, flowing "J" and "D".

James E. Dzurenda, Director  
Nevada Department of Corrections

## **Implementation Plan (Appendix B)**

The Nevada Department of Corrections (NDOC) recognizes the concerns identified in the Governor's Finance Office audit of Correctional Officer Overtime Management 2, DIA Report No. 25-04. In response, an implementation plan to effectively address the issues has been developed.

1. **Strengthen oversight of personnel and payroll practices:** NDOC is currently in process of reorganizing NDOC Support Services to increase efficiency, process improvement, improve customer service, and fill voids in the ability to complete essential core functions. An Administrative Services Officer II (ASO2) is being relocated from another unit to manage the NDOC payroll function. This will provide supervision and management oversight for the payroll unit. A Human Resources Administrator was recently hired and trained by DHRM to lead the Human Resources unit for the department. The primary role and goals and objectives of this position are to develop policy and procedure for Human Resources and payroll as well as providing leadership and strategic direction to these units.

NDOC is committed to implementing technical solutions that will increase effectiveness and efficiency of the time reporting function from scheduling to timesheet reporting. It is anticipated this will help reduce issues with date coding and accuracy with the antiquated manual system currently in place. Decreasing coding errors decreases the need for corrections that are happening after payroll is run and causing financial hardship to NDOC staff.

As part of the 26-27 budget build agency request phase, NDOC submitted an enhancement decision unit to add six (6) payroll clerks that ultimately did not make it through the approval process. This will be requested again in the 28-29 budget build. In the meantime, NDOC is contracting with temporary service contractors to assist in keeping on track and on target. Currently there are two (2) contractors on board and in the process of hiring four (4) additional contractors.

Key implementation strategies moving forward include:

- Recruitment of an Administrative Services Officer II (ASO II) position to directly oversee payroll staff and to supervise its functions and process.
  - Revise Administrative Regulation (AR) 326 Posting of Shifts/Overtime to implement measures for overtime oversight while remaining compliant with any Collective Bargaining Agreement (CBA). NDOC will concur with review by the Attorney General's Office on specific language.
2. **Address root causes of facility-level overtime variability:** NDOC conducted a thorough analysis of staffing needs across all facilities, supported by a staffing study completed on June 20, 2025, by Correctional Consulting Services (CCS). This assessment will be implemented over 3-bieninmums as it provides a detailed evaluation of NDOC's security staffing, non-uniform staff, and overall management structure. CCS has recommended the Nevada State Legislature approve funding for a total of 791.15 positions (uniformed 622.15

and non-uniformed 169). This critical shortfall underscores NDOC's challenges with overtime management and highlights our current staffing deficiencies.

During the recent legislative session, challenges faced by NDOC were communicated and necessary support was requested. The legislature responded by approving additional funding for 23 training positions, 90 Correctional Officer Trainee academy positions, 43 transportation officers. Additionally, an 20 officers were approved for Lovelock Correctional Center and 20 additional officers were approved Ely State Prison. Filling these positions will have an immediate and significant impact on NDOC's operational capacity.

Key implementation strategies moving forward include:

- Revise Administrative Regulation 326 Posting of Shifts/Overtime to implement measures for overtime oversight while remaining compliant with any Collective Bargaining Agreement (CBA). NDOC will concur with review by the Attorney General's Office on specific language.
- Training and Development: Investing in training programs for existing staff is a priority to improve retention and facilitate advancement opportunities. All facility supervisors are now required to attend Supervisory Training (9 classes total) which includes LUR-5 and overtime coding.
- Proactive Leave Management: Ensure that staff do not exceed their accrued leave (AR 322).
- Monitoring & Accountability: Implement measures for overtime oversight (AR 326).
- Staff Scheduling Review: NDOC is enhancing the scheduling process to optimize staff allocation and reduce reliance on overtime, including reviewing existing staffing and minimum staffing procedures.
- Regular Reviews and Reporting: NDOC is instituting bi-weekly pay period audits of staffing levels, vacancies and overtime expenditures to assess the effectiveness of our corrective actions. As of March 2025, all facilities are required to report their OT usage per pay period with detailed justifications for any increases. A more specific reporting structure will be rolled out in the upcoming fiscal year that will be more specific to each facility.

3. **Continue recruitment and retention efforts:** NDOC has collaborated with All-Star Talent to enhance the recruitment of Correctional Officers across all facilities over the past 12 months through targeted digital strategies. Officially launched on September 29, 2023, this campaign aimed to address vacancies statewide. As a result, NDOC successfully reduced the Correctional Officer vacancy rate from 31.8% to 12.3%.

Key implementation strategies moving forward include:

- NDOC seeks to re-engage All-Star Talent for continued support and is preparing to submit a request for partnership renewal to further strengthen recruitment initiatives.

- A statewide NDOC wellness study was recently completed by a contracted vendor. The study revealed that stress, retention, increase in leave, and employee satisfaction has been correlated to the conditions of overtime and the lack of appropriate number of positions to safely operate each facility as also identified in the previously mentioned CCS staffing study. Training staff are currently beta testing an app that staff will be able to utilize to connect with other staff in order to reach out for assistance, support, and comradery.

### **Timetable for Implementing Audit Recommendations (Appendix C)**

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

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

1. Strengthen oversight of personnel and payroll practices: 1 year
2. Address root causes of facility-level overtime variability: 6 years
3. Continue recruitment and retention efforts: 1 year

## Appendix C

### Timetable for Implementing Audit Recommendations

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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.

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

<u>Recommendations</u>	<u>Time Frame</u>
1. Strengthen oversight of personnel and payroll practices.	July 2026
2. Address root causes of facility-level overtime variability.	July 2031
3. Continue recruitment and retention efforts.	July 2026

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



## Appendix D

### Nevada Department of Corrections Overtime by Reason Code Changes Year-Over-Year, Fiscal Years 2020 and 2024

Code	Reason	FY24 Hrs	Δ (Hrs)	% Δ (Hrs)	FY24 \$ <sup>a</sup>	Δ (\$)	% Δ (\$)
1	Accidents	63	(13)	-16.9%	2,361	(620)	-20.8%
2	Accounting/Fiscal	10	(357)	-97.3%	736	(22,072)	-96.8%
3	Administration	30	16	112.7%	1,834	1,398	320.3%
4	Administrative Support	4	(23)	-85.0%	306	(1,212)	-79.9%
5	Backlog Reduction	0	(48)	-100.0%	0	(1,869)	-100.0%
6	Budget Prep	0	(336)	-100.0%	0	(18,539)	-100.0%
8	Client Services	2	(1)	-25.0%	84	(4)	-4.7%
9	Conferences	18	18	*	508	508	*
10	Court	100	5	5.5%	5,815	488	9.2%
11	Inmate Cover-Internal <sup>c</sup>	436,516	301,360	223.0%	25,406,819	19,633,787	340.1%
12	Cover-24 Hour Facilities	45	36	414.3%	2,227	1,922	631.6%
13	Cover-Holiday Premium	72,772	(21,948)	-23.2%	2,851,868	259,470	10.0%
14	Cover-Work Comp	49	32	193.9%	2,349	1,840	361.3%
15	Cover-Sick Lv	2,454	(399)	-14.0%	172,498	16,424	10.5%
16	Cover-Empl in Training <sup>b,e</sup>	89	(130)	-59.3%	4,331	(3,840)	-47.0%
17	Cover-Vacant Position	12,460	6,319	102.9%	671,854	336,752	100.5%
18	Emergencies	257	94	57.7%	17,910	9,629	116.3%
19	Investigation	439	(63)	-12.5%	32,371	1,138	3.6%
20	Meetings	36	14	64.6%	1,964	1,015	107.0%
21	Office Support	56	25	81.6%	4,548	3,333	274.5%
22	Personnel	3	(37)	-92.6%	200	(1,791)	-90.0%
23	Program Deadline	234	(219)	-48.3%	14,275	(10,762)	-43.0%
24	Site/Equipment Repair	2,195	195	9.8%	118,027	28,426	31.7%
25	Special Events	208	119	134.3%	12,696	9,239	267.2%
26	Staff Meetings	3	(20)	-86.7%	198	(547)	-73.4%
27	Training <sup>b,e</sup>	1,035	644	164.5%	71,066	51,484	262.9%
28	Training-New Personnel <sup>b,e</sup>	-	(38)	-100.0%	-	(1,819)	-100.0%
29	Travel	185	(226)	-55.1%	12,087	(8,319)	-40.8%
30	Non-inmate Coverage-All <sup>l</sup>	46,629	31,361	205.4%	2,865,897	2,147,280	298.8%
31	Workshops	138	70	102.9%	8,024	5,142	178.5%
32	Shift Trade	263	(8,900)	-97.1%	14,974	(401,963)	-96.4%
33	COVID-19 <sup>b,i</sup>	281	(22,788)	-98.8%	15,669	(1,020,851)	-98.5%
34	Muster <sup>b,h,k</sup>	168,165	168,165	*	9,712,603	9,712,603	*
50	Cover-AWOL/LWOP	7	7	*	303	303	*
51	Cover-Disc/Admin Leave	145	131	972.2%	9,367	8,658	1,220.7%
52	Cover-Military Leave <sup>c</sup>	62	(47)	-43.1%	3,708	(2,780)	-42.9%
53	Cover-Daylight Savings	246	(32)	-11.5%	14,690	2,792	23.5%
54	Accrued/Paid Day Off Holiday	13	(12)	-47.7%	811	(322)	-28.4%
55	Physicals	68	(459)	-87.2%	4,349	(19,870)	-82.0%
56	Inmate Transp/Cover-All Other	6,286	2,377	60.8%	395,380	221,744	127.7%
57	Inmate Emerg, Except Escape	27	(16)	-37.8%	1,702	(793)	-31.8%
58	Inmate Escapes	203	(166)	-45.0%	15,010	(4,489)	-23.0%
59	Inmate Unlawful Activity	1,521	(701)	-31.5%	91,191	(10,556)	-10.4%
60	Clinical Care/Infirmary	0	(4)	-100.0%	0	(263)	-100.0%
62	Clinical Care/Out-Patient	0	(17)	-100.0%	0	(670)	-100.0%
63	Inmate Cover-Hospital	73,563	10,744	17.1%	4,246,805	1,663,201	64.4%
64	Inmate Transp / Cover-Medical	19,738	6,602	50.3%	1,130,912	589,896	109.0%
65	Emergency/Maintenance	34	(68)	-67.0%	1,800	(1,889)	-51.2%
66	Cover-Empl on Annual Lv <sup>c</sup>	0	(37)	-100.0%	0	(1,501)	-100.0%

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Code	Reason	FY24 Hrs	Δ (Hrs)	% Δ (Hrs)	FY24 \$ <sup>a</sup>	Δ (\$)	% Δ (\$)
67	Furlough Coverage <sup>b,g</sup>	168	162	2,525.0%	11,198	10,905	3,721.1%
68	Coverage-Empl on Ext Sick Lv	51	51	*	2,494	2,494	*
69	DO NOT USE, SB #15 <sup>b,d</sup>	0	(1)	-100.0%	0	(50)	-100.0%
70	Muster <sup>k</sup>	(1)	(1)	*	(52)	(52)	*
73	DO NOT USE <sup>b,d</sup>	0	(8)	-100.0%	0	(214)	-100.0%
74	Inmate Fire Time	176	(6,149)	-97.2%	11,051	(273,888)	-96.1%
77	Undefined <sup>b,f</sup>	10	10	*	411	411	*
80	Cover-Empl on Mil Leave <sup>c</sup>	0	(8)	-100.0%	0	(173)	-100.0%
81	Reimb-Other Agency	2,877	1,651	134.7%	193,074	139,125	257.9%
82	NCIS <sup>l</sup>	184	184	*	9,994	9,994	*
83	NOTIS <sup>m</sup>	2,009	2,009	*	117,132	117,132	*
84	Security Threat Group	208	208	*	11,502	11,502	*
85	Facility Tour	5	1	1.6%	468	80	20.5%
86	In Use-DO NOT USE <sup>b,d</sup>	594	490	471.3%	49,448	42,757	639.0%
87	Capital Improvement Project	12	(9)	-42.9%	669	(296)	-30.7%
99	Backlog Reduction / Prison Ind	8	5	166.7%	359	202	128.3%
	No Recorded Reason Code <sup>b,h</sup>	37,748	37,690	64,982.8%	2,076,396	2,074,719	123,646.8%
<b>Totals</b>		<b>890,701</b>	<b>507,513</b>	<b>132.4%</b>	<b>\$50,426,271</b>	<b>\$35,305,780</b>	<b>233.5%</b>

Source: Derived from agency-defined overtime reason code list and analysis of state payroll and accounting records.

Notes: Δ Denotes change in hours or dollars.

\* Denotes that there were no overtime hours recorded for an overtime reason code in fiscal year 2020 and there were recorded hours and/or adjustments recorded in fiscal year 2024; therefore, a percentage change cannot be calculated.

<sup>a</sup> Dollars includes the value of paid overtime and accrued comp time.

<sup>b</sup> Overtime reason codes with identified issues are boxed in red and highlighted in orange.

<sup>c</sup> Overtime reason code 11 is "Cover-AL/MIL" in the statewide overtime reason code list; however, NDOC uses this code to record hours for "Inmate Coverage - Internal (Within NDOC Facility)." NDOC uses reason code 66 for coverage of annual leave, while NDOC uses both reason codes 52 and 80 for coverage of employees on military leave.

<sup>d</sup> Overtime reason codes 69, 73, and 86 are designated as "DO NOT USE" in the internal coding list provided by NDOC; however, time was coded to these codes in fiscal year 2020 and/or 2024. NDOC advised it cannot determine the reasons for the time coded to these reason codes without additional time to investigate.

<sup>e</sup> Per inquiry with NDOC, there is no distinction between the trainer or trainee and coding is driven by training needs for either the trainer or trainee. However, this distinction is critical given NDOC's testimony that overtime has increased significantly due to experienced personnel assigned to training duties.

<sup>f</sup> Overtime reason code 77 is not included in NDOC's agency-defined overtime reason code list. NDOC advises this time was likely coded in error.

<sup>g</sup> There was a significant increase in fiscal year 2024 from fiscal year 2020 for overtime reason code 67 Furlough Coverage; however, no furlough mandates were in place during fiscal year 2024. NDOC advised it cannot determine the reasons for the time coded to this reason code without additional time to investigate.

<sup>h</sup> There was a significant increase in uncoded overtime from fiscal year 2020 to fiscal year 2024, from 58 hours to 37,748, or an increase of 64,983%. This amounted to \$2.1 million in uncoded overtime that is not traceable to a specific reason. This number was adjusted by DIA to remove uncoded MUSTR time, which was added to overtime reason code 34. In response to inquiry, NDOC attributed the sharp increase to inexperienced supervisors. NDOC stated it is in the process of developing training and guidelines for the use of overtime reason codes.

<sup>i</sup> The State of Emergency Proclamation for the COVID-19 pandemic ended May 20, 2022, before the beginning of fiscal year 2023, and coding time to COVID-19 was no longer permitted.

<sup>j</sup> Overtime reason code 30 is "Workload" in the statewide overtime reason code list; however, NDOC uses this code to record hours for "Non-Inmate Coverage – All."

<sup>k</sup> NDOC used overtime reason code 70 for muster pay prior to the implementation of the statewide overtime reason code 34 for muster pay.

<sup>l</sup> NCIS appears to be a typographical error. This appears to be related to NCJIS, or the Nevada Criminal Justice Information System.

<sup>m</sup> NOTIS stands for NDOC's "Nevada Offender Tracking Information System."

## **Appendix E**

### **Nevada Department of Corrections Offender Custody Categories**

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Nevada Department of Corrections (NDOC) internal pay policies provide guidance for offender custody categories used in classification of offenders housed at NDOC correctional facilities. NDOC *Administrative Regulation 521, Custody Categories and Criteria*, was amended effective August 30, 2022 and includes the information provided below.

#### **Community Trustee**

Community Trustee (CT) custody is for those offenders who represent a limited potential to misbehave and represent a low risk to escape while assigned to employment within the community. CT custody offenders are allowed movement for the purpose of a work assignment outside of a secured perimeter without direct supervision.

Among other conditions of confinement, CT custody offenders: may be assigned to facilities without perimeters or towers; may access interior and exterior portions of any NDOC institution or facility; may be intermittently supervised on a job site or based on the location and type of work in which the offender is engaged; are not required to be restrained during transportation activities outside of their assigned facilities; and may be transported by any state employee in a state vehicle or by non-state employees in a private vehicle used during the course of authorized work activities.

#### **Minimum Custody**

Minimum custody is for offenders who represent a limited potential to misbehave or who represent a low risk to escape without the presence of a secure perimeter. Minimum custody offenders must meet risk factor criteria, be within 48 months of possible release from NDOC custody, and have performed assigned work, school, and program duties within outlined expectations. Various other criteria are exclusionary for offenders to be classified in the custody category.

Among other conditions of confinement, minimum custody offenders: are assigned to facilities without secure perimeters such as camps and transition centers; have access to interior and exterior portions of institutions and facilities; are intermittently supervised at least every 20 minutes, or have occasional personal or telephonic contact on work assignments from the transition center; are transported without restraint and without armed escort in a state or emergency vehicle; and may be supervised by an employee trained in the supervision of offenders.

## **Medium Custody**

Medium custody is for those offenders who represent a threat to escape or engage in misconduct without the controls of a fenced perimeter and who are expected to demonstrate positive institutional adjustment in a general population. Medium custody offenders are those who do not represent significant behavioral problems or those who would represent a potential for escape outside the perimeter of an institution, and who cannot be placed at reduced custody categories based upon statutes, regulation, and/or policy.

Among other conditions of confinement, medium custody offenders: are housed at institutions with fenced and armed perimeters; have direct supervision within the institution; are assigned to the general population of a medium security institution; participate in work and program activities within the perimeter of the institution; move in general population areas without restraints or escort; and are transported outside the institution under restraint and under armed escort.

## **Close Custody**

Close custody is a restrictive level of supervision for offenders whose offense or institutional conduct indicates that they represent a potential for violence, escape, or disruption of institutional operations without the controls inherent in close custody. Close custody is the designation for the general population of a maximum-security institution. Criteria for classification of close custody offenders include: assignment to specialized housing areas of medium security institutions such as administrative or disciplinary segregation, detention, or disruptive group management; offenders with a history of violence, escape, or conspiracy to escape; offenders whose misconduct indicates that their behavior cannot be controlled at lower custody categories; and offenders who have a guilty finding in the previous 12 months for kidnapping, manslaughter, mayhem, murder, and/or sexual assault/sexual abuse.

Among other conditions of confinement, close custody offenders: are assigned to institutions with fenced and armed perimeters; are assigned to single cells for administrative or disciplinary segregation or to double cells as authorized by the Director or designee; are housed separately from the general population of the institution; are directly supervised when outside the housing unit; may be restrained during internal movement; and are transported outside the institution under restraint, under armed escort, and may include chase vehicles as determined by the Warden.

## **Maximum Custody**

Maximum custody is a restrictive level of supervision for offenders whose sentence structure, offense, or institutional conduct indicates that they represent a potential for violence, escape, or disruption of institutional operations without the controls inherent to maximum custody. Maximum custody offenders are those designated as high-risk potential and offenders under sentence of death.

Among other conditions of confinement, maximum custody offenders: are assigned to institutions with fenced and armed perimeters; are assigned to single occupancy cells; are confined to a cell except for scheduled exercise periods, showers, visits, professional interviews and hearings, or telephone calls; are directly supervised when outside their cells; have out-of-cell activities limited to separate and secure areas; have their movement in restraint and under escort; and are transported outside the institution under restraint, under armed escort, and may include chase vehicles as determined by the Warden.

## Appendix F

### Nevada Department of Corrections Facility-Level Overtime Review

<b>Carlin Conservation Camp (CCC)</b>
CCC has had a 37.2% increase in overtime hours since 2020, in conjunction with a 10.7% decrease in offender population. There were two vacant positions at the facility; however, overtime hours are equivalent to approximately 3.3 positions. Review of overtime reason code data shows the majority of the increase in overtime hours from fiscal year 2020 to 2024 was attributed to coverage of holidays and leave (+174 hours, +50.1%), uncoded overtime hours (+223 hours), and 1,521 hours of muster pay.
<b>Casa Grande Transitional Housing (CGTH)</b>
CGTH had a 493.7% increase in overtime hours since 2020, in conjunction with a 6.9% decrease in population comprised of community trustee offenders. The Nevada Department of Corrections (NDOC) states the facility assisted High Desert State Prison and Southern Desert Correctional Center with offender hospital coverage in fiscal year 2024, which required two officers around the clock. Based on review of recent employee rosters and those obtained during a previous DIA audit, there has been no difference in filled positions. Review of overtime hours by reason code data shows the majority of the increase in overtime hours from fiscal year 2020 to 2024 was attributed to offender hospital visits (+3,827 hours, +95,669.0%), internal offender coverage (+1,777 hours, +580.0%), and 2,071 hours of muster pay.
<b>Ely Conservation Camp</b>
The following facilities have been closed, which accounts for the decrease in dollars, hours, and in-house offenders in custody: Ely Conservation Camp, Humboldt Conservation Camp, Tonopah Conservation Camp, and Warm Springs Correctional Center.
<b>Ely State Prison (ESP)</b>
ESP had a 21.3% increase in overtime hours since 2020, in conjunction with a 42.4% net decrease in population, comprised of mostly close and maximum custody offenders and a small increase in minimum custody offenders. Regular hours decreased by 47.0% due to vacancies; however, overtime hours have increased by 21.3% (~8 positions) while operating with 39 (14.1%) fewer filled positions than noted in DIA's previous audit. Review of overtime reason code data shows the majority of the increase in overtime hours from fiscal year 2020 to 2024 was attributed to internal offender coverage (+10,336 hours, +23.6%), uncoded overtime hours (+4,029 hours), coverage for vacancies (+3,116 hours, +1,622.7%), offender general transportation and coverage (+1,278 hours, +86.1%), offender medical transportation and coverage (+421 hours, +51.7%), and 13,914 hours of muster pay.
<b>Florence McClure Women's Correctional Center (FMWCC)</b>
FMWCC had a 309.8% increase in overtime hours since 2020, in conjunction with a 17.5% decrease in population comprised mostly of medium and close custody offenders. FMWCC had no change in the average number of filled positions since DIA's previous audit. Review of overtime reason code data shows the majority of the increase in overtime hours from fiscal year 2020 to 2024 was attributed to internal offender coverage (+28,655 hours, +989.7%), offender hospital coverage (+6,086 hours, +105.7%), uncoded overtime hours (+3,991 hours), offender medical transportation and coverage (+1,650 hours, +232.7%), and 16,481 hours of muster pay.

<b>High Desert State Prison (HDSP)</b>
HDSP had a 163.9% increase in overtime hours since fiscal year 2020, in conjunction with a 2.5% net decrease in population, comprised of a decrease of 1,142 close custody offenders and increase of 1,055 medium custody offenders. Regular hours decreased by 13.6% due to vacancies; however, overtime hours have increased by 163.9% (~84 positions) while operating with 13 (2.3%) fewer filled positions than noted in DIA's previous audit. Review of overtime reason code data shows the majority of the increase in overtime hours from fiscal year 2020 to 2024 was attributed to coverage (+112,323 hours, +356.7%), uncoded overtime hours (+12,028 hours), non-offender coverage (+10,863 hours, 622.9%), coverage for vacancies (+2,398 hours, +608.1%), and 53,266 hours of muster pay.
<b>Humboldt Conservation Camp</b>
The following facilities have been closed, which accounts for the decrease in dollars, hours, and in-house offenders in custody: Ely Conservation Camp, Humboldt Conservation Camp, Tonopah Conservation Camp, and Warm Springs Correctional Center.
<b>Jean Conservation Camp (JCC)</b>
JCC had a 152.0% increase in overtime hours since fiscal year 2020, in conjunction with a 47.8% decrease in population comprised of minimum custody offenders. Regular hours decreased by 29.2%; however, overtime hours have increased by 152.0% (~1 position), while operating almost fully staffed. Review of overtime reason code data shows the majority of the increase in overtime hours from fiscal year 2020 to 2024 was attributed to internal offender coverage (+1,709 hours, +281.9%), and 1,078 hours of muster pay.
<b>Lovelock Correctional Center (LCC)</b>
LCC had a 159.0% increase in overtime hours since fiscal year 2020, in conjunction with a 15.9% net decrease in offender population, comprised of a decrease of 338 close custody and seven minimum custody offenders and an increase of 78 medium custody offenders. LCC had almost no change in filled positions with only two more filled positions than noted in DIA's previous audit. Review of overtime reason code data shows the majority of the increase in overtime hours from fiscal year 2020 to 2024 was attributed to internal offender coverage (+43,563 hours, +362.7%), uncoded overtime hours (+3,698 hours), non-offender coverage (+3,562 hours, +468.1%), and offender medical transportation and coverage (+1,743 hours, +231.0%), and 18,897 hours of muster pay.
<b>Northern Nevada Correctional Center (NNCC)</b>
NNCC had a 269.5% increase in overtime hours since fiscal year 2020, in conjunction with a 6.1% increase in offender population, or 70 medium and seven close custody offenders. NDOC advises NNCC is the only regional medical correctional facility in the state and has a variety of medically infirm offenders being treated. NNCC averages 3-9 offenders daily in the hospital, requiring between 5-15 officers to supervise 24-hours a day, seven days per week, as well as four additional day-shift officers per day for emergent transports that are not admitted to the hospital. Review of overtime reason code data shows the majority of the increase in overtime hours from fiscal year 2020 to 2024 was attributed to internal offender coverage (+36,672 hours, +274.4%), offender hospital coverage (+13,746 hours, +1,375.3%), uncoded overtime hours (+6,330 hours), and 25,960 hours of muster pay.
<b>Northern Nevada Transitional Housing (NNTH)</b>
NNTH had a 204.1% increase in overtime hours since fiscal year 2020, in conjunction with a 23.0% increase in offender population, or increase of 40 community trustee offenders and decrease of 20 maximum custody offenders. NDOC advises NNTH operates 24 hours per day, 365 days per year, without a relief factor, and around-the-clock coverage by one correctional administrative lieutenant and six officers. NDOC states it has requested additional positions in keeping with a 2014 staffing study, but the requests were not legislatively approved, which DIA confirmed. Review of overtime reason code data shows the majority of the increase in overtime hours from fiscal year 2020 to 2024 was attributed to internal offender coverage (+331 hours, +156.1%), uncoded overtime hours (+165 hours), and 1,119 hours of muster pay.



<b>Pioche Conservation Camp (PCC)</b>
PCC had a 65.0% increase in overtime hours since fiscal year 2020, in conjunction with a 44.4% decrease in population comprised of minimum custody offenders. NDOC advised it had 3 of 14 correctional officer positions vacant in 2024 and that vacancies are difficult to fill due to the camp's remote location. Review of overtime hours for fiscal year 2024 shows 4,624 hours of overtime (~2 positions). Review of overtime reason code data shows the majority of the increase in overtime hours from fiscal year 2020 to 2024 was attributed to internal offender coverage (+1,495 hours, +144.7%), non-offender coverage (+334 hours, +269.6%), uncoded overtime hours (+273 hours), and 677 hours of muster pay.
<b>Southern Desert Correctional Center (SDCC)</b>
SDCC and Three Lakes Valley Conservation Camp are under the oversight of the same warden and associate wardens. SDCC had a 203.7% increase in overtime hours since fiscal year 2020 (~67 positions), in conjunction with a 7.5% increase in population, or 61 medium custody and 55 close custody offenders. SDCC is managing 77 more medium/close custody offenders than previously managed with only five more filled positions than noted in DIA's previous audit. Review of overtime reason code data shows the majority of the increase in overtime hours from fiscal year 2020 to 2024 was attributed to internal offender coverage (+61,243 hours, +454.3%), non-offender coverage (+6,705 hours, +373.4%), uncoded overtime hours (+5,545 hours), offender hospital coverage (+4,079 hours, +42.0%), offender medical transportation and coverage (+1,894, +70.5%), and 21,141 hours of muster pay.
<b>Stewart Conservation Camp (SCC)</b>
SCC had a 2.9% decrease in overtime hours since fiscal year 2020, in conjunction with a 11.8% decrease in population comprised of minimum custody offenders. Review of overtime reason code data shows the decrease in overtime hours from fiscal year 2020 to 2024 was attributed to a decrease in offender fire time year-over-year of 2,345 hours (-95.4%), reflecting differences in severity of fire seasons between fiscal years. The decrease in offender fire time was offset by increases in overtime hours for the same period for internal offender coverage (+579 hours, +136.6%), uncoded overtime hours (+208 hours), and 1,304 hours of muster pay.
<b>Three Lakes Valley Conservation Camp (TLVCC)</b>
SDCC and TLVCC are under the oversight of the same warden and associate wardens. TLVCC had a 128.1% increase in overtime hours since fiscal year 2020, in conjunction with a 21.6% increase in population comprised of minimum custody offenders. Review of overtime reason code data shows the majority of the increase in overtime hours from fiscal year 2020 to 2024 was attributed to internal offender coverage (+3,978 hours, +284.4%), offender hospital coverage (+392 hours, +966.7%), uncoded overtime hours (+321 hours), offender medical transportation and coverage (+246, +7,035.7%), and 1,855 hours of muster pay.
<b>Tonopah Conservation Camp</b>
The following facilities have been closed, which accounts for the decrease in dollars, hours, and in-house offenders in custody: Ely Conservation Camp, Humboldt Conservation Camp, Tonopah Conservation Camp, and Warm Springs Correctional Center.
<b>Warm Springs Correctional Center</b>
The following facilities have been closed, which accounts for the decrease in dollars, hours, and in-house offenders in custody: Ely Conservation Camp, Humboldt Conservation Camp, Tonopah Conservation Camp, and Warm Springs Correctional Center.
<b>Wells Conservation Camp (WCC)</b>
WCC had a 20.0% decrease in overtime hours since fiscal year 2020, in conjunction with a 9.1% increase in population comprised of minimum custody offenders. Review of overtime reason code data shows the majority of the decrease in overtime hours from fiscal year 2020 to 2024 was attributed to internal offender coverage (-1,479, -55.1%) offset mainly by 827 hours of muster pay. WCC was pending closure at fiscal year-end 2024, which supports the reduction in activity.