



**EARL R. BUTLER, SHERIFF**  
**CUMBERLAND COUNTY SHERIFF'S OFFICE**



*An Internationally Accredited Law Enforcement Agency*

**TO:** Edward W. Grannis, Jr.  
 District Attorney 12<sup>th</sup> Judicial District

**FROM:** Sheriff Earl R. Butler  
 Cumberland County Sheriff's Office

**RE:** Report Concerning Audit Results of Secondary Employment

As you and I previously discussed, I asked for an internal audit of the Sheriff's Office regular duty records and secondary employment time sheets. I asked for this audit as a result of the investigation into the actions of Captain Burke Windham and Lieutenant Neelis Smith involving secondary employment. For as long as any of us can remember, secondary employment for law enforcement officers has been a necessity. This is true not just in Cumberland County but throughout the United States.

In addition, in today's society many government functions and those of private employers would be impaired if they could not hire trained law enforcement officers for security services. Yet, circumstances may require audits to determine the proper function and activity involving the off-duty employment of these law enforcement officers.

This is my report concerning the results of the audit.

The audit was conducted by the Senior Auditor for Cumberland County, Ms. Tammy Gillis with assistance of members from the Cumberland County audit staff. This audit was conducted during an administrative investigation. N.C.G.S. 153A-98 prohibits my Office from releasing administrative investigative findings on employees. However, the following information is provided to you in a generic format which is permissible under the law.

The accuracy of this audit is predicated on the assumption that each deputy has gained the approval to work secondary employment and has submitted a timesheet for each secondary job worked. 192 deputies have followed the correct procedure for working secondary employment and have turned in their timesheets, which are the cornerstone for this audit.

The secondary and regular duty timesheets of these 192 deputies who participated in secondary employment for the period of January 2007 through February 2008 were turned over to the auditor. Also submitted to her were time records from FTCC and the Crown

Center. She independently gathered work information on these 192 deputies from the Cumberland County Board of Education.

Three categories arose from this audit and they are as follows:

The first category, was that the timesheets of forty-eight deputies showed no travel time between the end of their regular duty shift and the beginning of a secondary employment. Actually, forty-one of those involved school resource officers whose duty assignment was the location of the secondary employment. Accordingly there was no conflict in these forty-one cases. The other cases in this category were not resolved because it was not possible to determine whether the Cumberland County Sheriff's Office or the secondary employers were shorted on the hours worked. I am issuing a letter of caution to these employees to ensure that this situation does not occur again.

A second category, related to forty-five deputies whose timesheets indicated they worked a school athletic event which started prior to the end of their regular tour of duty. Primarily, these deputies were school resource officers. It does not appear that the deputies whose time records overlap in this category "shorted" their official responsibilities as deputies of the Cumberland County Sheriff's Office. Conversations with officials from the Cumberland County Board of Education confirmed that school officials were aware that these deputies were paid on a per event basis, and they also understood that the particular deputies would not arrive until after their employment with the Cumberland County Sheriff's Office would cease.

A third category, appeared to involve miscellaneous overlaps which required further investigation. These twenty-eight deputies were called into the Office of Professional Standards and were personally interviewed by Captain Casey on the apparent discrepancies found in their timesheets. In a number of these cases he contacted the private employer to resolve the overlaps. As a result of interviewing these twenty-six deputies in these additional investigations, twenty-four of them were resolved. There clearly does not appear to be any evidence of criminal intent to defraud the Cumberland County Sheriff's Office or the secondary employers.

The remaining four cases, which cannot be resolved and involve a single overlap, are as follows:

- A deputy sheriff who is no longer employed with the Cumberland County Sheriff's Office and is overseas in IRAQ. This deputy cannot be reached for interviews.
- A deputy sheriff who was severely injured in an automobile accident and has not returned to duty with the Cumberland County Sheriff's Office.
- A deputy sheriff whose employment records reflect that this deputy was teaching and on duty for the Sheriff's Office at the same time. This case appears to be a clerical error by the deputy.

- A deputy sheriff whose employment records reflect that this deputy was working for the Crown Center and teaching at the same time. This also appears to be a clerical error by that deputy.

After carefully reviewing the more than 5,000 time sheets involved and approximately 69,000 time entries, these were the only four incidents to be forwarded to your office for further evaluation.

I have issued a strong letter of caution to my entire Office emphasizing my personal commitment to the citizens of Cumberland County as their Sheriff to ensure that every member of my staff understands the proper procedures and conducts themselves appropriately.

Should you have any further questions about this audit, please contact me, and we will provide any additional information that the law allows us to provide.



Earl R. Butler, Sheriff  
Cumberland County