



### IF YOU SUPERVISE MORE THAN ONE PERSON:

Chances are you have noted differences between your staff:

- One might be an early riser, the other is “not a morning person”
- One might accept new assignments cheerfully, the other grumpily
- One may be very talkative, the other tight-lipped
- One may be a very private person, the other tells you more than you want to know
- One may have computer skills, the other distrusts new technology
- One may have been doing the job for years, the other is a recent transfer

Still, despite their different personalities, experiences and skill sets, they may have comparable workload. Do you have a monitoring (supervising) mechanism in place to detect **anomalies**?

#### What’s an ‘anomaly’

No, it’s not a variation on a frijole. An anomaly is a “*deviation from the normal or common order or form or rule*”. Some people jump to conclusions and decide there must be an error. An auditor-in-training may suspect there is an accounting irregularity (a/k/a fraud or embezzlement) when there actually is a rational explanation for the variation from the expected. Does one person handle ongoing transactions in a timely fashion, while the other person gets sidetracked with troubleshooting or ad hoc assignments? Does one person scrutinize every field in an application, while the other rubber stamps perfunctory acceptance?

Perhaps each staff person is responsible for processing license fees or child support payments. One worker may log in \$20,000 every week, the other only \$10,000. Before you go pointing fingers or calling in the Inspector

General, you may want to examine other elements of the workload. Perhaps each worker is processing an equivalent number of transactions, but one deals with small business, the other with major corporations (license fees), or perhaps one staffer specializes in “deadbeats” or unemployed parents (child support payments), while the other processes routine payments.



Discrepancies could also be due to faulty procedures or misconstrued instructions. Is there a division of labor, where one staffer passes on certain categories of transaction to the other? Is each person putting in a full workday, or did one go to a three-day training class that month?

If you are dealing with productivity in an office setting, there are ways to review the workload – sampling incoming and outgoing paperwork, or reviewing computerized exception reports. If you are dealing with field staff (e.g. on-site inspectors), supervision is more difficult.

How do you know a staffer actually inspected that factory or day care center? Do you follow up with licensees, agencies or vendors (by mail or phone) on a periodic basis (or sample)? Do field staff file a weekly itinerary with you so that you can get in touch with them in case there is a change of plans, or a new priority crops up? Yes, in this day of cell phones, it is easier to “reach out and touch someone”, but are they driving to another inspection site, or driving a golf ball down the fairway?

Some savvy supervisors call a site long AFTER the worker should have concluded his/her work. When told that their inspector left there an hour ago, they just say “thanks, I’ll catch him/her at the next site”.



## Internal Control – More Than a Good Idea – It’s Also the Law!



While they may have certain staff in mind when making these calls, they are also wise enough to follow this procedure for all staff, so that no one feels singled out. Old Russian proverb: *Trust, but verify.*

### Are your internal control procedures adequate?

**Situation:** You are responsible for transporting defendants (in criminal court proceedings) from the county jail to the court house for trial. Those jailed pre-trial are generally individuals with few financial assets and limited roots in the community. They could not make bail (or qualify for ROR – Release on Own Recognizance), so many of them have been waiting for three to six months for trial.

The accused is innocent until proven guilty, so you may not do anything to compromise the defendant before a jury. Hence, defendants must enter the courtroom un-cuffed, and in street clothes (not orange coveralls). Plea bargains for violent felonies are rare in your jurisdiction.

On a given day, you must transport a six foot, 200 lb. former college football player to court for a new trial on a rape charge that could carry with it a 20 year sentence. On the previous day, the defendant had attempted to smuggle two “shanks” (hand-made knives) into the court house (in his shoes). Do you:

- (a) Assign two equally large, armed deputies to escort the handcuffed and leg-shackled prisoner to court,
- (b) Search the prisoner thoroughly before he leaves the holding pen,
- (c) Keep the prisoner in handcuffs until he is at the door of the specific courtroom, or
- (d) Send the un-cuffed prisoner up the elevator with one armed 5 ft 3 inch, 130 lb. female deputy, and hope for the best.



This is not to make light of the recent tragedy in Atlanta. It is to show you that common sense and policy may clash on occasion. Fulton County (Atlanta) had a long established practice since the Civil War that shackles were considered demeaning and onerous. Still, the sheriff’s office could have delivered the prisoner in a more secure fashion (e.g. two deputies as escort) without compromising the trial or influencing the jury.

I might add that the Governor of Georgia had recently removed the sheriff of that county due to a \$3 million accounting “anomaly”. That county had also experienced recruiting difficulties resulting in hiring of inexperienced staff who also lack the proper training to compensate for their limited physical capabilities.

I mention the fact that the deputy was female because this could have been a source of antagonism to the defendant (due to the nature of the charges before him). One might wonder if sending her alone up the elevator with the defendant might have been a form of hazing for a new staffer, or retribution to a whistle blower.

**Film at eleven.**