

Laura Lee Brock, CPA
Clay County Auditor

COUNTY of CLAY, TEXAS
Clay County Courthouse Annex
214 N Main
Henrietta, Texas 76365



October 21 2025

Clay County Treasurer
Danja Bloodworth
214 N Main Street
Henrietta TX 76365

RE Requested timesheet audit of compensatory balances

As requested I have reviewed the accumulated compensatory (comp) balances for the County Judge's Office This review was performed to determine the County's liability as to payment of the compensatory balances calculated from summaries that are submitted to your office from the Judge's Office

On Monday October 13 2025 I emailed the County Judge notifying him of the review that I would be performing I requested 'complete time records i e , timesheets, leave requests, and any other records as it related to use and accumulation of employee time worked beginning in 2022 to be delivered to my office Wednesday morning, October 15 2025 (Email is attached) I went to Judge s office on Wednesday afternoon to pick up the documents I also went to the library to pick up their timesheets Thursday afternoon

Timesheets or leave summaries for the following positions

- Election Administrator – No timesheets nor leave summary received for any date
- Librarian & Assistant Librarian – Timesheet & leave summary from Library staff
- DPS Secretary - Timesheet & leave summary from Judge s Office
- Ag Ext Office Secretary – Timesheets & leave summary under my door
- Emergency Management - Timesheets & leave summary from Judge's Office
- IT Timesheets & leave summary from Judge's Office
- Judge s Secretary and Building Maintenance I only received a summary of leave – however, the Judge s Secretary (in the presence of the Building Maintenance staff, the VAC from the County Attorney's Office) stated that there are "no timesheets" for her nor the Building Maintenance staff
- For Building Maintenance – for 2025 only a handwritten list of time off and comp hours, attached, was provided after the I received the initial 3 files from the Judge's Secretary

For Timesheets received

I started my review by sampling the timesheets that were provided for each position back to 2022 I discovered many errors made in calculating the comp time Due to this I expanded the sample and reviewed all timesheets that were provided The errors calculated were both in favor of the employee and charged against the employee

For those employees I interviewed there was no consistency in what the timesheets and summaries are provided to the Judge s Office Some employees were required to turn in the timesheet along with the

leave summaries to the Judge's Secretary. Other employees submitted the leave summaries directly to the Treasurer's Office.

In reviewing the timesheets, I see no evidence of the County Judge approving timesheets nor comp time. The line of the timesheets for the Official/supervisor signature was blank except in the case of the librarian who signed as the supervisor for both her and the assistant librarian and the Ag Ext Secretary's timesheets were signed by the Extension Agent.

The Judge's Secretary provides only the leave summaries to the County Treasurer's Office. Then the Treasurer's office transfers the leave balances from the summaries into a spreadsheet that accumulates leave earned and used, including comp time.

It is my opinion that the employees followed the process as requested by the County Judge's office. The employee could only assume the timesheets and/or leave summaries that they turned in were correct since no feedback was provided for any corrections. Accordingly, they relied on the accumulated balances submitted to be accurate. The Treasurer's Office likewise depended on the County Judge's office for review of the timesheets since the County Secretary transferred leave earned/used to sheet different from what was provided by the employee. It has been the practice of the County for the time sheets to be kept in all Elected Official offices. For all nonexempt employees, these time sheets should have been given to the Treasurer's office each month and a reconciliation completed for time worked to actual pay.

For those employees that time sheets were not provided, I sent an additional email to the Judge requesting again for the specific employees' information that was missing; he reiterated that my office had been provided with everything they had. As a result, those times cannot be reviewed nor verified.

As required by the Fair Labor Standards Act, it is the employer's responsibility to keep accurate time records. The absence of these records causes the burden to be on the employer. I have attached an email from Rita Fyfe, Human Resource Consultant with TAC. It gives information as to how the US Department of Labor and courts typically view this issue under the Fair Labor Standards Act (FLSA).

Because different information was provided for some employees and no information was provided for others, those with no time sheets should be considered on an individual basis, i.e., Election Administrator, County Judge's Secretary, and Building Maintenance employees.

Individual considerations

Elections Administrator-

1. No time sheets nor leave summaries were provided. No calculations for any comp time can be calculated.

County Judge Secretary-

1. Cannot verify rate of 1.5 in the months that comp is recorded. Leave is also recorded in those same months.
2. Balances forward are not accurate due to noted changes.

Building Maintenance staff-

1. No time is documented prior to 2025. Only received leave/comp summaries.
2. Handwritten document provided for 2025 -- that should be used to calculate time for 2025.

For those employees that have provided time sheets, I recommend using the January 1, 2025 balances as carried forward from 2024 and make any corrections to the calculations for the 2025 calendar through September 2025. Then the September 2025 balances should be transferred to the timekeeping system.

I will provide you with a copy of the spreadsheet I used to review the timesheets along with any corrections that may need to be made for the 2025 calendar year

Going forward, the new time keeping system being implemented should resolve these various issues if the County Judge reviews the time before any approval is made and then is submitted to your office for payment

Summary of Findings

- 1 No evidence of County Judge's oversight nor approval on timesheets
- 2 No evidence of prior approval of comp time
- 3 Only select timesheets have been turned into Judge's Office
- 4 Some employees have no time sheets or record of time worked

Very truly yours

Laura Lee Brock, CPA

Laura Lee Brock CPA
County Auditor
Clay County Texas

Lauralee Brock

From Mike Campbell
Sent Friday, October 17, 2025 10:21 AM
To Lauralee Brock
Cc Danja Bloodworth
Subject Re: Timesheet update

I slid what we have under your door yesterday afternoon



Mike Campbell
Clay County Judge
940-538-4651

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Please note that any correspondence may become a public record and be made available for public/media review. Also, a "Reply to All" of this email could lead to violations of the Texas Open Meetings Act under the Texas Government Code. Please reply only to the sender.

From Lauralee Brock <lauralee_brock@co.clay.tx.us>
Sent Friday, October 17, 2025 9:53 AM
To Mike Campbell <Mike.Campbell@co.clay.tx.us>
Cc Danja Bloodworth <Danja.Bloodworth@co.clay.tx.us>
Subject Timesheet update

Good morning-

I'm working from home today on the timesheet audit

As of yesterday afternoon, I have received the following timesheets to review:

Keith Burch
Kristin Lennon
Norma Ruiz-Hearne
Kitty Schindler
Emily Brock
Tina Barnett

I am still missing

Val McClain

Becky Mataska - she told me she does not have a timesheet

Glen Jackson - Becky stated there are no timesheets for Glen & Robbie

Robbie Wilson

Please provide Val McClain timesheets for review

I will keep you updated on the progress of the audit

Thank you,

Laura Lee Brock CPA



Clay County Auditor

214 N Main Street

Henrietta TX 76365

940 538-5560

Lauralee Brock

From Rita Fyffe <RitaF@county.org>
Sent Friday, October 17, 2025 3:31 PM
To Lauralee Brock
Subject RE: Would you give me a call?

Lauralee

The information below is what I was able to find

Here's how the U.S. Department of Labor (DOL) and courts typically view this issue under the Fair Labor Standards Act (FLSA)

General Rule

If an employee claims overtime but has no documentation, the employer is still potentially liable if

1. The employee can show that they actually performed work for which they were not properly compensated, and
2. The employer knew or should have known about that work

Burden of Proof

Normally, employees have the burden to prove they worked unpaid overtime

However — and this is key — if the employer failed to keep accurate time records (which is required by the FLSA), then the burden shifts to the employer

In those cases

- The employee's reasonable estimate of the hours worked is enough for the DOL or court to award back pay
- The employer must then disprove the employee's estimate with records or evidence — and without records that's very difficult

Example (based on case law)

In *Anderson v. Mt. Clemens Pottery Co.* (U.S. Supreme Court, 1946) the Court ruled that

'Where the employer's records are inaccurate or inadequate the employee's reasonable and good faith estimate of the work performed may be used to determine damages.'

That principle is still followed today by the DOL and courts

Practical County Implications

- If the county or department failed to require accurate timesheets or didn't monitor hours worked, the DOL would likely side with the employee
- If the county has clear time records showing no overtime and employees were instructed not to work off the clock then the DOL would more likely side with the county

Best Practices

To protect the county

1. Require all employees to record all time worked (including pre and post shift activities)
2. Train supervisors not to allow or ignore off the clock work
3. Investigate overtime claims immediately and document findings
4. If an employee worked unauthorized overtime you must still pay them, but can discipline them for violating policy

I cannot find any statute that requires timesheets to be kept in one central location

Hope all this helps

Rita



Rita D Fyffe

Human Resource Consultant

Risk Management Services

A 1210 San Antonio St, Austin, TX 78701

P 512 478 8753 M 903 424 7334

E ritaf@county.org W www.county.org

#26 Strive for a Healthy Work/Life Balance Coordinate your time between work, family life, community activities, emotional/spiritual wellbeing and physical fitness. Take time off regularly to recharge your batteries. Support each other in making healthy choices. Keeping a sense of perspective and regularly recharging lead to better performance. Spend quality time with family and friends. The healthier you are, the more you will thrive personally and professionally.

From Lauralee Brock <lauralee_brock@co.clay.tx.us>

Sent Friday, October 17, 2025 2:43 PM

To Rita Fyffe <RitaF@county.org>

Subject Re: Would you give me a call?

EXTERNAL SENDER: Take care opening links or attachments.

Cell # 940 631 0729

Laura Lee

From Lauralee Brock

Sent Friday, October 17, 2025 2:42 PM

To RitaF@county.org <RitaF@county.org>

Subject Would you give me a call?

I'm working from home on a timesheet audit so I didn't have your cell #

Would you mind to give me a call?

Thank you,

Laura Lee Brock CPA



Clay County Auditor

214 N Main Street

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940-538-5560

2025

put under door
10 16 2025

JAN Rob - 1/20 OFF 8 hrs

1/24 OFF 8 hrs

FEB GLEN 2-19-20-21-24 hrs SICK

Feb Rob - 2/6 OFF 8 hrs

Feb Rob - 2/28 OFF 8 hrs

MARCH Rob 3/9 comp 6 hrs (4+2)

Rob 3/11 OFF 4 hrs

GLEN 3/6 VAC 8 hrs

GLEN 3/7 VAC 8 hrs

GLEN 3/10 VAC 8 hrs

April Rob 4/10 OFF 8 hrs 4/13 6 comp CAR SHOW

GLEN 4/21 ~~VAC~~ 8 hrs

MAY 5/23 - 30th 40 hrs VACATION

JUNE GLEN 6/25 VAC 8 hrs

6/2 VACATION 8 hrs

6/30 VAC 8 hrs

JULY GLEN

7/11 VAC 8 hrs VAC

7/24 7/25 - 16 hrs comp

7/29 8 hrs VAC

GLEN

AUG 8/8 8 hrs VAC

8/18-19-20th - 24 comp

Sept

Rob

9/4 - OFF 8hrs

Thurs

9/18 12:00 - 3:30

- 3.5

Fri

19th

6:00 - 12:30 1:00 - 4:00 - 9.5

SAT

20th

6:00 - 6:00

- 1.2

Sun

21st

7:00 - 12:00

- 5

$$30 + \frac{1}{2} = 45$$

Robbie:

Sept 9/4 - 8hrs off

9/18 - 35 comp

9/19 95 comp

9/20 - 12 comp

9/21 5 comp

$30 + \frac{1}{2} = 45$ comp

Robbie

$45 - 8 = 37$ hrs

Glen

45 hrs comp

$- 8 = 37$ hrs