

Highlights of [GAO-13-96](#), a report to the Chairman, Committee on Homeland Security and Governmental Affairs, U.S. Senate

Why GAO Did This Study

Since 1978, federal agencies have been required to allow employees to adjust their work schedules to engage in religious observances, to the extent that such modifications do not interfere with the efficient accomplishment of an agency's mission. As requested, this report identifies the similarities and differences in policies of selected agencies concerning compensatory time off for religious observances for law enforcement officers (LEO) and air transportation safety and security (ATSS) personnel and describes their rationale for adopting the policies. GAO selected seven agencies for this review based on their substantial concentrations of LEO and ATSS personnel. GAO evaluated the agencies' policies and interviewed agency officials.

What GAO Recommends

GAO recommends that OPM (1) establish time frames for finalizing proposed revised regulations for compensatory time off for religious observances and (2) work with CBP to ensure its policies and practices on the disposition of unused compensatory time off for religious observances is in compliance with statute and OPM's implementing regulations. OPM agreed with the overall findings and recommendations. The Department of Homeland Security (DHS) agreed with the recommendation and will work with OPM. OPM, DHS, and the Departments of Justice, Transportation, and Treasury provided technical comments that GAO incorporated where appropriate.

View [GAO-13-96](#). For more information, contact Yvonne D. Jones at (202) 512-2717 or jonesy@gao.gov.

October 2012

RELIGIOUS COMPENSATORY TIME

Office of Personnel Management Action Needed to Clarify Policies for Agencies

What GAO Found

All seven of the agencies in GAO's review—U.S. Customs and Border Protection (CBP), Federal Aviation Administration, Federal Bureau of Investigation, Federal Bureau of Prisons, U.S. Immigration and Customs Enforcement (ICE), Internal Revenue Service (IRS), and Transportation Security Administration—have written policies supporting an employee's ability to earn and use compensatory time off for religious observances. GAO identified several similarities in agency policies and supporting documents in the categories of: (1) employee eligibility, (2) applicability across geographic locations, (3) schedule planning, and (4) implementation. These similarities generally support greater flexibility for employees to seek compensatory time off for religious observances. For example, all agencies have policies that apply to all occupational groups of the agencies' geographical locations and facilities, regardless of a facility's size or the number of employees who work there. In most cases, officials said the agencies followed existing federal rules when developing policies and that they wanted to provide their employees with additional scheduling flexibility. However, IRS introduced additional controls to monitor excessive accumulation of unused compensatory time off for religious observances based on findings by IRS's Inspector General.

GAO identified differences in the way agencies administer their policies on compensatory time off for religious observances in five different categories: (1) caps on the number of pay periods to earn and use compensatory time off for religious observances, (2) repaying compensatory time off for religious observances that was taken in advance, (3) the forms or other documentation required to make the request and providing a reason for request, (4) other types of schedule adjustments referenced in the policy, and (5) disposition of unused compensatory time off for religious observances. For example, IRS has a 120-day cap and ICE has a six pay period cap for earning and using compensatory time off for religious observances.

Some of the differences are within the discretion of the agency and may reflect individual needs of the agency, but in one area the differences in policy may reflect a lack of clarity in Office of Personnel Management (OPM) regulations. For example, CBP policy states that unused compensatory time off for religious observances will be converted to regular compensatory time, which according to an OPM official, is not authorized under statute or OPM's implementing regulations. In OPM's view, compensatory time off for religious observances and regular compensatory time are different forms of compensatory time off that are separately authorized; serve different purposes; and are subject to differing conditions for earning, using, and retaining, as well as liquidating. OPM officials stated they are updating regulations that they believe will address the disposition of unused compensatory time off for religious observances, but have not set a timetable for completing the proposed revised regulations. Without such clarification on the disposition of unused compensatory time off for religious observances in OPM's regulations, agencies may have policies that are not consistent with OPM's views on the proper disposition of unused compensatory time off for religious observances.