

Police Department Overtime Follow-Up Audit

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City of Cincinnati**

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I. Introduction

The Internal Audit Division (IAD) conducted a follow-up audit of the Police Department Overtime Audit issued April 2005. It is IAD policy to conduct a follow-up audit to ensure recommendations are being implemented.

Our review showed that the Cincinnati Police Department (CPD) has successfully implemented the following IAD recommendations:

- Revising their policies and procedures manual to reflect current practices.
- Developing new management reports to better manage overtime.
- Tracking off-duty on a new automated system.
- Conducting semi-annual audits of overtime.

Audit Scope and Methodology

The 2005 Police Department Overtime Audit had the following objectives:

- To verify proper controls are in place to record, manage, and analyze overtime.
- To ensure that the timekeeping system in place is adequate.
- To determine how outside employment and off-duty details effect CPD overtime.

The follow-up audit reviewed the 2005 audit recommendations to determine the status of these recommendations and ensure CPD was in compliance.

The initial audit and this subsequent follow-up were conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS).

II. Status of Recommendations

Fiscal and Budgetary Management

Finding 1: CPD overtime spending has grown 7.1% per year since 1997, making overtime an increasingly larger part of the department's budget. Overtime spending is now 7.4% of the department's total spending, higher than the national average of 6%.

Recommendation 1: CPD should implement measures directed at managing and controlling overtime costs. CPD should strive to meet 6% as a benchmark or other approved standard for department-wide overtime spending, this includes comp time liability created by overtime use.

CPD Response: When comparing overtime to the total police budget, the Cincinnati Police Department compares favorably with other police agencies in the region.

The Cincinnati Police surveyed six cities in this region (Louisville, Columbus, Toledo, Indianapolis, Dayton, and Cleveland) to determine what percentage of their police departments' total budget overtime represented.

In 2004, overtime for the six police departments ranged from 2% to 5.45% of their total budget, which includes personnel, equipment, supplies, services, and fringe benefits. Overtime for the Cincinnati Police Department represented 5.47% of the Department's total budget. In 2003, the range for the six departments was 2.5% to 8% and Cincinnati's percentage for overtime compared to total budget was 5.16%. Factors which affect these numbers include contract provisions, criteria for earning and paying overtime, court attendance compensation provisions, police officer salary, and sworn complement. The survey shows the Cincinnati Police Department is within the range of other Departments in the region and consistent with the 1998 NIJ finding that overtime represents less than 6% of the total budget of police departments.

***Audit Follow-up Status of Recommendation:** The percentage of the total budget was 5.96% in 2005 and 5.95% in 2006, which is below the IAD recommendation of a 6% benchmark. Further, Procedure 12.825, Compensatory Time and Paid Overtime, has been revised and describes in detail how to obtain proper approval for working overtime. In addition, the Inspections Section conducts a semi-annual overtime and court overtime audit. IAD obtained copies of the audits and is satisfied with the results.*

Finding 2: CPD has routinely exceeded its overtime budget by more than 50% for the last four years.

Recommendation 2: CPD should use its budget as a fiscal management tool. It should budget realistically based on quantified need and service requirements with consideration of 6% as a national average or other approved standard. CPD should address Budget and Evaluation's concerns about controlling overtime spending.

CPD Response: The Police Department has controls in place to reasonably and realistically control overtime. The Police Department has, for several years running, covered all expenses during its fiscal year and has consistently ended each year within 1% of its allocated budget. In 2004, the Police Department paid overtime in the following categories:

| | |
|--|-------------|
| Court Compensation (includes court, FLSA, and off day/dead time categories) | \$2,695,599 |
| Police Visibility Overtime (Council mandated) | \$ 500,000 |
| Non-reimbursed Events (Council mandated) | \$ 351,701 |
| Non-Sworn Holiday (Collective Bargaining Agreement) | \$ 193,069 |
| Canine Handler Compensation (Collective Bargaining Agreement) | \$ 59,173 |
| Field Training Officer Pay (Collective Bargaining Agreement) | \$ 154,054 |

These overtime expenditures total **\$3,953,596**, which is greater than the Department's allocated overtime budget for 2005. Allocated 2005 overtime budget: **\$3,883,790**.

***Audit Follow-up Status of Recommendation:** CPD is now identifying the line item for overtime more accurately. According to Ella Topham, Director of the Finance Management Section, the 2007 overtime budget is approximately \$1 million closer to their request. In prior years, overtime was budgeted at \$3 million less than what CPD actually needed.*

Finding 3: The CPD timekeeping system does not reflect actual overtime spending from the general fund and has been reconciled with CFS only once due to inquiries from Budget and Evaluation and the Internal Audit Division.

Recommendation 3: CPD should reconcile its timekeeping system to CFS on a quarterly basis. CPD should also adopt standard accounting practices that close the books on a certain date every year and recognize revenue in the time period it is received.

CPD Response: The Police Department will meet with the Finance Department and work in partnership to design a process to regularly reconcile their respective automated systems so that accurate reporting and effective forecasting can be achieved.

***Audit Follow-up Status of Recommendation:** The Finance Management Section of CPD met with Accounts and Audits and developed a second object code (7122); CPD can now access CFS and see the amount spent versus the budgeted amount. CPD reports overtime cost based on when the overtime is worked; whereas, CFS reports overtime cost based on when overtime is paid. The new object code allows the two systems to be reconciled. According to Ms. Topham, Director of the Finance Management Section, CPD is completing reconciliations each pay period. The reconciliation report is forwarded to Accounts and Audits twice a year. IAD reviewed the Police Overtime Reconciliation report and is satisfied the reconciliation has resolved the issue.*

Finding 4: The CPD timekeeping system was the source of inaccurate information presented to the Law and Public Safety Committee regarding overtime spending.

Recommendation 4: CPD should report overtime spending figures to the Mayor and City Council based on CFS data since it represents actual spending from the general fund, rather than from the department's own tracking system.

CPD Response: The Police Department's timekeeping system was not the source of an error which caused inaccurate information to be reported to the Law and Public Safety Committee. The error was the result of a simple subtraction error made when a chart was created. Reimbursable overtime costs were subtracted twice from the overtime total.

***Audit Follow-up Status of Recommendation:** The new object code (7122) stated in audit follow-up recommendation #3 has enabled CPD's Finance Section to reconcile their internal system to the CFS system. This is performed each pay period and shared with Accounts and Audits on a semi-annual basis. IAD concurs with this action.*

Supervision, Management, and Analysis of Overtime Use

Finding 5: In our sample analysis, nearly two-thirds of CPD Form 68P authorizing overtime use were not being filled out in full compliance with CPD Procedure 12.825.

Recommendation 5: CPD should fully enforce CPD Procedure 12.825.

CPD Response: The Police Department will revise its procedure so that it is consistent with operational practices while maintaining the necessary overtime approval requirement. The Department will conduct an audit in 2005 to insure overtime is necessary and justified as required by procedure.

***Audit Follow-up Status of Recommendation:** Procedure 12.825 has been revised. The revision describes in detail how to obtain proper approval for working overtime. In addition, the Inspections Section conducts semi-annual audits on both overtime and court overtime. IAD obtained copies of the audits and is satisfied with the results.*

Finding 6: District Commanders are not provided with realistic overtime budget information in a timely manner.

Recommendation 6: District Commanders should be provided with a realistic overtime budget at the beginning of the year. They should also receive the quarterly reports detailing spending in each district for all types of overtime and a comparison to the prior year.

CPD Response: The Police Department will create two reports in order to provide important and timely budget information to all Commanders:

- Monthly Overtime Report: report of overtime expenditures by District/Section
- Quarterly Budget Status Report: report of all expenditures, including personnel costs, overtime costs, and non-personnel costs.

These reports will be used to identify significant cost drivers and areas of concern and will be used in conjunction with police workload and staffing data to insure optimal effectiveness and efficiency.

Audit Follow-up Status of Recommendation: Ella Topham, Director of the Finance Management Section, meets with the Police Chief and the Assistant Chiefs on a monthly basis to discuss Police overtime. Ms. Topham distributes various overtime reports for review during the meeting. The Monthly Overtime Report compares overtime costs to the budget, the Budget Status Report identifies all CPD general fund expenditures year- to- date, including personnel costs, overtime costs, and non-personnel costs. In addition, the Field Commanders receive the Bi-Weekly Overtime Report, which breaks down overtime further by indicating the reasons for overtime for the current pay period as well as year- to- date. IAD obtained these reports and is satisfied these reports contain the required relevant information.

Finding 7: Scheduling of Neighborhood Officers is one example of how District Commanders could better manage overtime.

Recommendation 7: District Commanders should review types of overtime in their district to identify opportunities to minimize overtime costs where allowed by contract.

CPD Response: District Commanders will review Neighborhood Officer scheduling to insure Neighborhood Officers are deployed in a manner consistent with their mission, Department and community needs, and efficiency.

Audit Follow-up Status of Recommendation: Community Officers were merged into regular patrol shifts during a recent departmental reorganization with the intent that on- duty officers should attend neighborhood meetings. District Commanders now review the Bi-Weekly Overtime report. IAD is satisfied that the information contained in this report provides CPD an additional method to supervise overtime usage.

Finding 8: Senior command staff lacks the tools recommended as best practice for the supervision, analysis, and management of overtime.

Recommendation 8: The Fiscal Section should produce reports for the Command Staff analyzing overtime use, trends over time, and relation to service delivery indicators that CPD deems to be relevant. In its model overtime policy, the International Association of Chiefs of Police recommends that departments track overtime expenditures by function and review individual and summary data on a monthly basis. It also advocates analyzing overtime routinely for cost effectiveness. The department could easily produce reports that indicate change in overtime spending within different units over time. It could also compare districts' use of overtime to their overall workload.

CPD Response: The Police Department has already initiated improvements associated with this finding. The Department is reporting overtime-used data in the Department's monthly Executive Information Summary for use by Commanders, managers, and supervisors.

The Police Department will create two reports in order to provide important and timely budget information to all Commanders:

- Monthly Overtime Report: report of overtime expenditures by District/Section.
- Quarterly Budget Status Report: report of all expenditures, including personnel costs, overtime costs, and non-personnel costs.

These reports will be used to identify significant cost drivers and areas of concern and will be used in conjunction with police workload and staffing data to insure optimal effectiveness and efficiency.

***Audit Follow-up Status of Recommendation:** In addition to the Police Overtime Reports referenced in audit follow-up status of recommendation #7, CPD also reports overtime use data in the monthly Executive Information Summary for use by commanders, managers and supervisors. The newly created reports provide accurate and current data for which management decisions can be made.*

Finding 9: Current overtime categorization is not defined enough to allow the department to conduct the most useful analysis possible.

Recommendation 9: CPD should review its categorization of incremental and contingency overtime so that they align with the definitions in Procedure 12.825. It should use these categories as the basis for its analysis going forward.

CPD Response: The Police Department will examine overtime categorization and make revisions and improvements consistent with this finding. The miscellaneous category will be deleted and timekeepers will record reasons for overtime according to specific categorizations.

***Audit Follow-up Status of Recommendation:** CPD has revised their overtime categorization. The miscellaneous category is no longer used, and a reimbursable category has been added. CPD also combined categories such as meetings into one (neighborhood, council, etc.). In total there are now four main categories: Contingency, Court, Reimbursable Contingency and Increment. In addition, Procedure 12.825 has been revised to reflect these changes. The revisions were consistent with the finding.*

Supervision and Management of Outside Employment Extension of Police Services Details

Finding 10: Very few officers are complying with Procedure 13.105, which requires them to report details on their daily activity records, and few sergeants are initialing the forms after review.

Recommendation 10: CPD should fully enforce CPD Procedure 13.105.

CPD Response: The Police Department will revise this procedure so that it is consistent with actual practice and necessity. The procedure will be revised and implemented 5/1/05.

IAD Note: While revising the procedure, IAD encourages CPD to strengthen the requirement that officers report and give their supervisors full knowledge of the details they work.

Audit Follow-up Status of Recommendation: Procedure 13.105, Reporting and Evaluating Officer's Activity, has been revised. CPD deleted the section in the procedure that required officers to list details worked. According to Captain Gary Lee, Commander Inspections Section, the detail availability is posted at the districts and an officer who is interested in a detail signs his name on the sheet. The Detail Coordinator at the district reviews the sheet and decides who will work the detail and circles the officer's name. The officer checks the sheet to see if he was selected to work the detail. The Detail Coordinator enters the information into the computer system; this is how the details are tracked. The automated system tracks the officer's detail activity and is published each day going seven days out. Supervisors can view the data which lists the date of the detail, the hours to be worked, the name of the officer to work the detail, the name of the employer the officer will be working for, and the address of the detail.

If an officer cannot work the detail or arrives late, then a change form has to be completed by that officer. This exception report is utilized by CPD to aid in managing off-duty details. According to Captain Lee, CPD has prosecuted officers for issues related to off-duty details; although officers do not list their details on their time sheet each day, by signing the sign up sheet they are held liable. In addition, it is the responsibility of the Inspections Section to monitor off-duty details and in doing so they generate a 100-hour monthly report and conduct a semi-annual 100-hour audit. Any findings in the 100-hour monthly report are forwarded to the officer's immediate supervisor for investigation. The semi-annual 100-hour audit is done to ensure integrity, consistency, and thoroughness in the officer's unit of assignment response to the monthly report. The intent of the audit is to assist management in evaluating officer compliance with Procedure 19.140, Outside Employment. IAD obtained copies of the semi-annual 100-hour audits.

Finding 11: The audit found few documented cases where District Supervisors were inspecting off-duty details as required by Procedure 19.140.

Recommendation 11: District Supervisors should begin conducting and recording off-duty detail inspections. CPD should provide guidance as to how often these inspections should be conducted and where a record of the inspection should be maintained.

CPD Response: Procedure 19.140 will be revised. Inspections Section will design and implement an Outside Employment Detail Inspection Report. The new procedure will be implemented 5/1/05.

Audit Follow-up Status of Recommendation: Procedure 19.140 has been revised to include that all Shift Supervisors are required to check a minimum of one outside employment detail working in their district per shift. A new form 669 is completed and forwarded to the Inspections Section to be maintained in their files. In addition, Supervisors from the Inspections Section conduct monthly surprise inspections of off-duty details. Supervisors are able to view online, the off-duty detail tracking system, where their officers are located. The District Commander is responsible for ensuring that the Supervisors are doing onsite checks of the off-duty details. The Inspections Section does not know who is working each day and relies on the districts to complete this task. According to Captain Gary Lee, Commander Inspections Section, Shift Supervisors are sometimes unable to check a minimum of one off-duty detail per shift. Captain Gary Lee explained that if the first-line supervisor is busy with other priorities, the reviewing of off-duty details falls lower on their tasks of things to do. He believes that more first-line supervisors would assist in alleviating this issue. IAD is satisfied the processes are in place for Shift Supervisors to check one off-duty detail per shift; however, we recommend that District Commander's work with Shift Supervisors to ensure the task is completed. (Note: IAD was informed that the Inspections Section contacted District Commanders and found that more Supervisors were inspecting details than originally thought since the Form 669 was being filed at the district and not forwarded to the Inspections Section. The Inspections Section is now reminding Commanders to make sure all 669 Forms are sent to them, and that details are inspected by first-line supervisors as time permits.)

Finding 12: A review of schedules for officers who work a significant amount of off-duty detail detected violations not caught by the DCU (Detail Coordination Unit) scheduling system.

Recommendation 12: CPD should routinely audit the schedules of officers working a large amount of off-duty detail. It should request time sheets from the outside employer to confirm that the information submitted to the DCU is accurate.

CPD Response: Inspections Section will conduct an audit every six months of 100 hours Review Reports to insure they are being conducted properly and to insure appropriate corrective/disciplinary action is being taken. The results of the first audit, for January-June, 2005, will be presented to the Police Chief on or about July 15, 2005.

Audit Follow-up Status of Recommendation: A new automated system tracks the officer's detail activity and is published each day going seven days out. Supervisors can view the data which lists the date of the detail, the hours to be worked, the name of the officer to work the detail, the name of the employer the officer will be working for, and the address of the detail. In addition, it is the responsibility of the Inspections Section to monitor off-duty details, generate a 100-hour monthly report and conduct a semi-annual 100-hour audit. Any findings in the 100-hour monthly report are forwarded to the officer's immediate supervisor for investigation. The semi-annual 100-hour audit is done to ensure integrity, consistency, and thoroughness in the officer's unit of assignment response to the monthly report. The intent of the audit is to assist CPD management in evaluating officer compliance with Procedure 19.140, Outside Employment. IAD

inquired if CPD receives any time sheets from the outside employer to confirm that the information submitted to the DCU is accurate. According to Captain Gary Lee, Commander Inspections Section, Cincinnati Public Schools (CPS) is the only employer that DCU obtains payroll records from. However, this is one of CPD's largest outside employers. In December, for example, CPS utilized 287 details incorporating 1,123 detail hours. IAD reviewed several copies of the semi-annual 100-hour audits.

Finding 13: Discipline for violations of off-duty detail procedure is not being applied uniformly.

Recommendation 13a: CPD should fully enforce Procedure 19.140. It should also ensure that all officers are disciplined equitably.

Recommendation 13b: CPD should add a clause to Procedure 19.140 stating that receiving payment from two employers for overlapping details is dishonest and criminal. It will be considered a violation of "Section Five—Dishonesty" of the Manual of Rules and Regulations and Disciplinary Process."

Recommendation 13c: CPD should require officers being paid by two employers for overlapping details to pay restitution to the employer who did not actually receive the service.

Recommendation 13d: CPD should require approval by the Police Chief for any deviation or exceptions to Procedure 19.140.

CPD Response: Inspections Section will conduct an audit every six months of outside employment details to insure the 100 hours reviews are being conducted properly and appropriate corrective/disciplinary action is being taken. The results of the first audit, for January-June, 2005, will be presented to the Police Chief on or about July 15, 2005.

Audit Follow-up Status of Recommendation: *The Inspections Section monitors off-duty details and in doing so they generate a 100-hour monthly report and conduct a semi-annual 100-hour audit. Any findings in the 100-hour monthly report are forwarded to the officer's immediate supervisor for investigation. The semi-annual 100-hour audit is done to ensure integrity, consistency, and thoroughness in the officer's unit of assignment response to the monthly report. The intent of the audit is to assist CPD management in evaluating officer compliance with Procedure 19.140, Outside Employment. IAD obtained copies of the semi-annual 100-hour audits. In addition, Procedure 19.140, Outside Employment, has been revised to include, the addition of the form 17DA, Report of Detail Audit, which is for supervisors to use when reviewing outside employment. The form is completed when a supervisor receives a report from the Inspections Section of an officer who has worked in excess of 100 hours of overtime and outside employment within a month, or is in violation of procedure 19.140. This form is routed to the Inspections Section through the chain of command.*

Finding 14: CPD Procedure 19.140 allows officers on off-duty detail suspensions to work City overtime. This procedure is not applied uniformly in all districts.

Recommendation 14: CPD should change Procedure 19.140 to forbid officers suspended from off-duty detail from working City overtime during their suspension. If the procedure is not changed, it should be enforced uniformly in every district.

CPD Response: The Inspections Section will insure compliance with existing procedure via six month audits.

***Audit Follow-up Status of Recommendation:** The Inspections Section monitors off-duty details and in doing so they generate a 100-hour monthly report and conduct a semi-annual 100-hour audit. Any findings in the 100-hour monthly report are forwarded to the officer's immediate supervisor for investigation. The semi-annual 100-hour audit is done to ensure integrity, consistency, and thoroughness in the officer's unit of assignment response to the monthly report. The intent of the audit is to assist CPD management in evaluating officer compliance with Procedure 19.140, Outside Employment. IAD obtained copies of the semi-annual 100-hour audits. Further, CPD does not concur with the recommendation that officers in violation of the off-duty detail procedures also be suspended from working City overtime during the suspension period, because it is sometimes necessary for officers to work City overtime in order to insure that the police mission is fulfilled. CPD also stated that officers working City overtime work under more direct supervision than instances where they work an off-duty detail.*

Finding 15: There is no standardized approach to conducting audits of officers who generate a conflict report.

Recommendation 15: CPD should provide guidelines to supervisors conducting investigations into possible off-duty detail conflicts. The supervisor should have some means of verification independent of the officer (for example, employer records or CAD logs) to determine whether the officer worked a detail in question.

CPD Response: There is a standardized format for auditing officers related to outside employment details and the Department has taken steps to insure the format is properly utilized by supervisors. The Department will insure the standardized format is followed by conducting an audit every six months as described for findings 12 and 13.

***Audit Follow-up Status of Recommendation:** The Inspections Section monitors off-duty details and in doing so they generate a 100-hour monthly report and conduct a semi-annual 100-hour audit. Any findings in the 100-hour monthly report are forwarded to the officer's immediate supervisor for investigation. The semi-annual 100-hour audit is done to ensure integrity, consistency, and thoroughness in the officer's unit of assignment response to the monthly report. The intent of the audit is to assist CPD management in evaluating officer compliance with Procedure 19.140, Outside Employment. IAD obtained copies of the semi-annual 100-hour audits. In addition, Procedure 19.140 has been revised and forms 17DA and 17DC are now utilized to help monitor off-duty details.*

Further, an improved computerized tracking system is now in use where the supervisors can see on-line seven days out where their officers are working on off-duty details.

Finding 16: There are off-duty detail compensation arrangements that deviate from that set out in Policy 19.140.

Recommendation 16: CPD should require approval by the Police Chief for any compensation other than that specified in the employer contract (for example, more or less than the official rate or any non-monetary compensation).

CPD Response: CPD will revise Procedure 19.140 to provide more clarity on this issue. The procedure will be revised 5/1/05.

Audit Follow-up Status of Recommendation: *CPD revised Procedure 19.140, Outside Employment, and added that a higher pay rate must be approved via the permit process which was submitted through the chain of command for review and approval.*

Finding 17: There is no standardized approach to conducting audits and evaluating the performance of officers who work more than 100+ hours in off-duty details in a month.

Recommendation 17: CPD should standardize the procedure for conducting audits of officers working more than 100+ hours per week. CPD should develop a matrix of factors for review so that supervisors could consider various indicators of impaired performance in the officer. Criteria could include attendance, accidents, ESLs, citizen interactions or complaints, and performance criteria for an officer on that given beat, such as M.U.T.T.s (traffic citations), CPIs, FIR Cards, arrests, offense reports made, cases investigated and closed, warrants signed, crime scenes processed, or convictions. CPD can determine what areas would be most appropriate depending on the nature of the officer's job.

CPD Response: There is a standardized format for auditing officers related to outside employment details and the Department will take steps to insure the format is properly utilized by supervisors. Inspections Section will conduct six month audits to insure compliance.

Audit Follow-up Status of Recommendation: *The Inspections Section monitors off-duty details and in doing so they generate a 100-hour monthly report and conduct a semi-annual 100-hour audit. Any findings in the 100-hour monthly report are forwarded to the officer's immediate supervisor for investigation. The semi-annual 100-hour audit is done to ensure integrity, consistency, and thoroughness in the officer's unit of assignment response to the monthly report. The intent of the audit is to assist CPD management in evaluating officer compliance with Procedure 19.140, Outside Employment. IAD obtained copies of the semi-annual 100-hour audits. In addition Procedure 19.140 has been revised and forms 17DA and 17DC are now utilized to help monitor off-duty details.*

Finding 18: The 16-hour limit is the only strict cap on the amount of hours an officer can work. Officers who consistently work excessive amounts of overtime may be compromising their own performance and creating a potential legal liability for the city.

Recommendation 18a: CPD should determine a maximum number of hours that can be worked safely in a one-week and one-month period and implement an appropriate policy regulating total work hours.

Recommendation 18b: CPD should conduct an annual review similar to the monthly audits on the performance of any officer who pass a specific threshold of total hours worked, including on-duty, City overtime, and off-duty details. By the provisions of the current SERB ruling, 3200 hours (50 64-hour weeks) might be a reasonable threshold.

Recommendation 18c: CPD should post amounts of off-duty and City overtime worked each month by every officer. The National Institute of Justice noted several departments do this so that “overtime can be supervised by the officers themselves through peer pressure.”

CPD Response: The SERB settlement agreement provides that 16 hours is the only strict cap and review of an officer’s on duty performance may occur for working outside employment above a specific threshold. The Police Department’s practices conform to this agreement.

The SERB Agreement states,

- “1. The Respondent [Police Department] agrees to revise existing Division Policy 19.140 to allow a maximum accumulation of hours worked in any combination of on-duty and off-duty detail hours of 16 hours in one day. An employee found to be in excess of these hours shall be subject to retrospective review for possible disciplinary or corrective action.
2. The police division may review the on-duty work performance of any officer who works greater than 64 combined hours of work for the city and work in off-duty details within a regular work week (Sunday through Saturday), for the purpose of determining whether the officer’s outside employment has had an adverse effect on the officer’s performance in his official police duties.”

Audit Follow-up Status of Recommendation: As stated in CPD’s response, the SERB settlement agreement provides that 16 hours is the only strict cap and review of an officer’s on-duty performance may occur for working outside employment above a specific threshold. In addition, form 17DA has been developed specifically to focus evaluation points to help determine if an officer’s off-duty detail time impacts his on-duty performance.

Finding 19: The position of private detail coordinator can be used to prevent detection of violation of Procedure 19.140.

Recommendation 19: Details that are coordinated at the district should be coordinated by the District Detail Coordinator. The private detail coordinator should be abolished and all details not handled by the DCU should be reported through the District Detail Coordinator.

CPD Response: The Police Department's organizational structure processes, and procedures are effective and sufficient to regulate outside employment. The Police Department will insure this position is utilized effectively and efficiently. Private detail coordinators are being phased out as all Department details become blanket details coordinated by Department staff.

***Audit Follow-up Status of Recommendation:** Private detail coordinators are being phased out. CPD's Detail Coordinator will centrally coordinate all details. There were 51 private details in 2005, 46 in 2006, and 34 for 2007.*

Finding 20: There is an opportunity to increase the effectiveness of police performance by placing restrictions on outside employment details worked.

Recommendation 20a: CPD should ban the practice of shift splitting to accommodate outside employment details.

Recommendation 20b: District Chiefs should review the routine use of leave to accommodate outside employment details. District Detail Coordinators should attempt to distribute details as widely as possible in order to prevent any particular officer consistently being removed from his/her beat.

CPD Response: The Police Department's procedures and policies conform to the SERB outside employment settlement agreement. One measure of the Police Department's operational effectiveness is the 3.3 minute average response time for emergency calls for service. The Police Department effectively matches personnel deployment with service demand via its sound staffing plan. Outside employment has no effect on the Department's staffing plan and personnel deployment. Outside employment enhances the Department's personnel deployment by providing police presence that is paid for by outside employers.

***Audit Follow-up Status of Recommendation:** The newly created overtime reports coupled with appropriate staffing should alleviate this concern.*

Finding 21: There are significant non-monetary costs to the City associated with off-duty detail.

Recommendation 21: CPD should conduct a survey to identify why some officers prefer working off-duty detail at straight time to City overtime at time and a half. It should also identify incentives that would make City overtime more attractive than off-duty detail.

CPD Response: The Police Department provides outside employment/extension of police service details to the community because the community requests this service. Outside employment is a part of the collective bargaining agreement between the City and FOP Lodge 69. The State Employee Relations Board (SERB) has rendered a decision on the regulation of outside employment. The Police Department strictly adheres to the SERB decision. The Police Department devotes the minimum staff necessary to properly and efficiently regulate outside employment. These staff performs functions and tasks in addition to those associated with the regulation of outside employment.

Outside employment details, such as traffic control, theft detection, parking lot security, etc., do more than simply put more officers in the field at certain locations. Traffic control details actually benefit all citizens driving in that area. Theft detection or shoplifting details reduce the calls for service and act as a deterrent to potential offenders. Parking lot security suppresses thefts from autos and other criminal activity in the area. All of these free on duty officers to provide service in other areas of the city and decrease response time to calls for service.

The Police Department cannot unilaterally end and does not recommend ending outside employment details. The community requests outside employment-extension of police services and outside employment is a part of the collective bargaining agreement. Outside employment details provide a service to the community at-large, effectively reducing service demand and reducing city costs. By City Council Motion, passed unanimously on October 17, 1995, the Cincinnati Police Department is not permitted to charge an administrative fee to outside employers.

***Audit Follow-up Status of Recommendation:** CPD continues to provide outside employment/extension of police service details in the community. CPD continues to provide this employment within the parameters of the collective bargaining agreement between the City of Cincinnati and FOP Lodge #69. CPD has reviewed the staffing deployed to provide these services and according to Captain Lee, minimal staff performs functions and tasks needed to administer the program.*

Finding 22: The cost of administering off-duty detail is being paid by all taxpayers rather than the companies ordering the services.

Recommendation 22a: CPD should annually determine the full costs associated with administering the off-duty detail program. CPD should institute an administrative fee of at least 10% to capture these costs.

Recommendation 22b: Funds from the administrative fee should be apportioned to the departments incurring the associated costs. For example, CPD should be reimbursed for personnel costs while the City's self-insurance fund should be paid for workers' comp and legal liability costs.

CPD Response: All citizens derive benefits from officers working throughout the city, in uniform, at outside employment details. These detail officers handle incidents at the

detail locations which would otherwise generate calls for service for on duty officers. Detail officers prevent illegal activity at detail locations and, in many cases, all around the vicinity of the detail locations because the uniformed officer is visible to the public. Preventing crime at detail locations positively affects all citizens at or near the detail locations and reduces service demand for the City. In the event a detail officer makes an arrest at the detail location related to the detail, the private employer pays the court time compensation for the officer.

Audit Follow-up Status of Recommendation: *An ordinance was passed on December 21, 2006 authorizing the City Manager to apply a service charge in the amount of \$3.75 per service hour for the Cincinnati Police officers' off-duty detail services, for the purpose of offsetting the administration costs incurred by CPD for administering outside detail services to various private entities. The ordinance was to take effect on March 1, 2007; however, on January 31, 2007 City Council repealed the ordinance, and the \$3.75 charge will not be added to offset the administration costs.*

Finding 23: Outside employers do not uniformly understand officers' obligations at off-duty details nor do they clearly understand their relationship to the City.

Recommendation 23a: CPD should standardize compensation for officers performing off-duty detail and more clearly explaining the officer's status in the employment contract. An optimal model would be the New York City detail unit, which bills the vendor for time worked and requires payment to be mailed in the officer's name to the DCU. The outside employer also mails 1099s for each officer to the DCU at the end of the year.

Recommendation 23b: CPD should revise its contract to clearly specify the officer's ability to leave the detail post and respond to calls for service. The department should also provide guidelines to the officers and employers about the circumstances in which he/she would do this.

CPD Response: The Police Department will insure outside employers understand officers' obligations while working outside employment details.

Audit Follow-up Status of Recommendation: *The forms utilized by CPD for working outside employment details include: Cincinnati Police Department Outside Employment Work Permit (form 668), the Cincinnati Police Department Acknowledgement by the Secondary Employer (form 668A), Form 55 which describes detail cancellation and signatures, and the Letter of Understanding, which lists compensation. A customer survey was used in 2005 to measure the satisfaction of private employers with off-duty police details. CPD proposes to issue another survey to their outside employers in 2007. As part of this survey, CPD will include a question regarding the obligations of the off-duty police details and City responsibilities.*