

Audit of Police Department Overtime

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I. Executive Summary

This report examines the management of overtime in the Cincinnati Police Department (CPD). Auditors reviewed CPD policies and procedures that govern overtime use. We tested various documents to determine their adherence to CPD procedure. We interviewed staff members to understand how the department manages overtime. We also examined the administration of off-duty detail. The audit compared CPD's overtime management to best practices, as identified in literature such as the National Institute of Justice's (NIJ) research paper, "Police Overtime: An Examination of Key Issues."

The NIJ study states that overtime, within limits, is an unavoidable cost of policing and that concerns about overtime should be controlled through management techniques.¹ We agree with their conclusion. Our report assesses the controls the department has in place to prevent abuse and manage overtime spending. Our findings are divided into three sections:

- Fiscal and Budgetary Management;
- Supervision, Management, and Analysis of Overtime Use;
- Supervision and Management of Outside Employment Details.

With regards to fiscal and budgetary management, we found that overtime spending is growing on average at 7.1% per year, more rapidly than general department spending. Overtime spending reached 7.4% of total CPD spending in 2004, higher than the 6% nationwide benchmark. The department has exceeded its overtime budget by more than 50% for the past few years. We also learned that CPD maintains a timekeeping system that does not reflect overtime spending as tracked in the Cincinnati Financial System (CFS). The CPD timekeeping system was the source of inaccurate information provided to City Council about CPD overtime spending.

Given that overtime spending is rising more rapidly than the rest of the CPD budget, the audit examined the procedures the department has in place to prevent abuse and waste. We found that the controls in place to prevent abuse were not functioning properly and the department lacks the analytic tools necessary to understand the causes of overtime. Auditors reviewed CPD Form 68Ps to determine whether overtime use was being properly authorized and documented. Nearly two-thirds of these forms did not comply fully with CPD procedure. The NIJ study states that supervision, analysis, and review by command staff are the keys to overtime management. Our audit found that CPD does not conduct analysis on overtime spending to identify trends, changes, or relationship to work done.

In addition to management of City overtime, CPD also administers "outside employment" details, where outside employers hire uniformed officers work with full enforcement powers. The audit found that controls in place to prevent abuse were not functioning as intended by CPD procedure. We found little documentation of off-duty detail inspections by supervisors. Officers rarely reported their detail work on their daily activity sheets as required by CPD procedure. We identified several cases where violations of CPD Procedure were not detected by the department's systems. We also found instances where discipline for procedural violations was not applied uniformly. Supervisors do not have a standardized approach to conducting audits of

¹ US Department of Justice, Office of Justice Programs, National Institute of Justice, Research in Brief, "Police Overtime: An Examination of Key Issues," May 1998, p.2 (sidebar).

potential procedural violations and lack criteria for determining when the amount of outside employment details is having an adverse effect on on-duty performance. Finally, the audit identified several opportunities for improving the efficiency of outside employment details in order to limit the monetary and non-monetary costs to the City.

A complete list of audit findings and recommendations follows this summary.

II. Findings, Recommendations, and CPD Responses

A. Fiscal and Budgetary Management

Finding 1: CPD overtime spending has grown at 7.1% per year since 1997, making overtime an increasingly larger part of the department's budget. Overtime spending is now at 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 (Part B of the audit identifies a few such measures more specifically). It should strive to meet 6% as a benchmark or other approved standard for department-wide overtime spending, including spending in the form of the 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. The results of the survey are attached in a chart titled Overtime and Overall Budget Comparison.

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.

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. It 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	\$2,695,599
(includes court, FLSA, and off day/dead time categories)	
Police Visibility Overtime	\$ 500,000
(Council mandated)	
Non-reimbursed Events	\$ 351,701
(Council mandated)	
Non-Sworn Holiday	\$ 193,069

<p>(Collective Bargaining Agreement) Canine Handler Compensation \$ 59,173 (Collective Bargaining Agreement) Field Training Officer Pay \$ 154,054 (Collective Bargaining Agreement) 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.</p>
<p>Finding 3: The police timekeeping system does not reflect actual overtime spending from the general fund and has been reconciled with CFS only once recently because of inquiries from Budget and Evaluation and the Internal Audit Division. Recommendation 3: CPD should reconcile its timekeeping system to CFS on a quarterly basis. The department should also adopt standard accounting practices that close the books on a certain date every year and recognize revenue 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.</p>
<p>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 because this 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.</p>
<p>B. Supervision, Management, and Analysis of Overtime Use</p>
<p>Finding 5: In our sample, 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.</p>
<p>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 start 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:</p> <ul style="list-style-type: none"> • 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. <p>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</p>

<p>efficiency.</p> <p>Finding 7: Scheduling of neighborhood officers is one example of how district commanders could better manage overtime.</p> <p>Recommendation 7: District commanders should review types of overtime in their district to identify opportunities to minimize overtime costs where allowed by contract.</p> <p>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.</p>
<p>Finding 8: Senior command staff lacks the tools recommended as best practice for the supervision, analysis, and management of overtime.</p> <p>Recommendation 8: The Fiscal Section should produce reports for command staff analyzing overtime use, trends over time, and relation to service delivery indicators that the department determines 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. A thorough list of overtime analysis reports is provided in Appendix C.</p> <p>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.</p> <p>The Police Department will create two reports in order to provide important and timely budget information to all Commanders:</p> <ul style="list-style-type: none"> • 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. <p>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.</p>
<p>Finding 9: Current overtime categorization is not defined enough to allow the department to conduct the most useful analysis possible.</p> <p>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.</p> <p>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.</p>
<p>C. Supervision and Management of Outside Employment Extension of Police Services Details</p>
<p>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.</p> <p>Recommendation 10: CPD should fully enforce CPD Procedure 13.105.</p>

<p>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.</p> <p>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.</p>
<p>Finding 11: The audit found few documented cases where district supervisors were inspecting off-duty details as required by Procedure 19.140.</p> <p>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.</p> <p>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.</p>
<p>Finding 12: A review of schedules for officers who work a great amount of off-duty detail detected violations not caught by the DCU scheduling system.</p> <p>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.</p> <p>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.</p>
<p>Finding 13: Discipline for violations of off-duty detail procedure is not being applied uniformly.</p> <p>Recommendation 13a: CPD should fully enforce Procedure 19.140. It should also ensure that all officers are disciplined equitably.</p> <p>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.”</p> <p>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.</p> <p>Recommendation 13d: CPD should require approval by the Police Chief for any deviation or exceptions to Procedure 19.140.</p> <p>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.</p>
<p>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.</p> <p>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.</p> <p>CPD Response: The Inspections Section will insure compliance with existing procedure via six month audits.</p>
<p>Finding 15: There is no standardized approach to conducting audits of officers who generate a conflict report.</p>

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.

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

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. The department should develop a matrix of factors for review so that supervisors could consider many 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.

Finding 18: The 16-hour limit is the only strict cap on the amount of hours an officer can work. Officers who consistently work very high 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.”

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.

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.

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 perform 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.

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. It 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.

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.

III. Introduction

Background

The Cincinnati Police Department (CPD) is the primary law enforcement agency of the City. Its main responsibilities are prevention of crime, protection of life and property, suppression of criminal activity, apprehension and prosecution of offenders, regulation of non-criminal conduct, and preservation of public peace.² Its mission is to work in partnership with the citizens of the community to provide a safe environment where the quality of life may be improved through the delivery of fair and impartial police services.³

CPD currently employs 1,057 sworn law enforcement officers and 281 non-sworn employees.⁴ Under the command of the Police Chief, the department's responsibilities are divided between the Patrol/Resource Division and Investigative/Administration Division. The Patrol Division performs primary police functions including responding to citizen requests for assistance, enforcing criminal and traffic laws, and investigating criminal activity. This division contains the five police districts that provide uniformed patrols, investigate crimes in the district, and perform other law enforcement tasks such as crime prevention, community relations, vice enforcement, traffic control, crime analysis, and warrant service.⁵

As part of its 2004 work plan, the Internal Audit Division (IAD) conducted an audit of CPD overtime. Overtime in the Police Department is regulated by various collective bargaining agreements, City policy, and federal labor laws. For non-supervisors (regular officers), the current contract states that any officer working more than eight hours in one day or 40 hours in a week is entitled to compensation at 1 ½ times the regular salary rate. Officers also earn overtime compensation and deadtime compensation for off-duty appearances in court. This audit also examines outside employment extension of police services details, commonly referred to as "off-duty details," when an officer works a detail for a private employer. The employer hires not the individual, but the uniform, badge, gun, and authority of the officer. All rules, regulations, policies, procedures and directives applicable to officers in an on-duty status also apply to officers engaged in extension of police service outside employment.⁶ The outside employer compensates officers at the straight hourly rate, but the work is governed and regulated by CPD policies.

Audit Scope and Methodology

This 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.

² <http://www.cincinnati-oh.gov/police/pages/-3039/>

³ <http://www.cincinnati-oh.gov/police/pages/-3141/>

⁴ <http://www.cincinnati-oh.gov/police/pages/-3039/>

⁵ <http://www.cincinnati-oh.gov/police/pages/-5052/>

⁶ CPD Procedure Manual, 19.140 Outside Employment

IAD conducted its review between April 2004 and February 2005. We reviewed applicable legal and internal policies regulating overtime compensation. CPD has many policies and procedures in place governing the use and supervision of overtime. We relied on the “Manual of Rules and Regulations and Disciplinary Process for the Cincinnati Police Department” and the following procedures from the CPD’s Procedure Manual to verify the controls on overtime:

- 12.825 “Compensatory Time and Paid Overtime,”
- 13.105 “Reporting and Evaluating Officer’s Activity,”
- 19.140 “Outside Employment.”

Auditors conducted tests on the various documents specified in these procedures to determine their adherence to CPD procedures. For example, we reviewed CPD Form 68P “Overtime and Court Appearance Report,” which is used to approve overtime. These tests were intended not to determine whether overtime was being abused, but whether the controls in place to prevent abuse are functioning correctly. We chose to focus our testing on the Patrol Bureau because it includes most overtime spending and performs many of the tasks citizens perceive as core policing functions. This audit should not be taken as a comprehensive review of overtime use and abuse in all sections of CPD.

Auditors also interviewed staff members in relevant divisions and sections, including command staff, district captains, and fiscal section members to learn how overtime is managed and administered. Captains provided information on the standard practices used in their district to manage overtime and outside employment details. Payroll and personnel reports from the Police and Finance Departments were used for fiscal analysis. We also reviewed the schedules of officers who accumulated high amounts of overtime.

Finally, auditors surveyed the relevant literature on police department overtime management to identify national standards and best practices. We relied most heavily on the National Institute of Justice’s 1998 “Research in Brief” paper entitled “Police Overtime: An Examination of Key Issues.”⁷ This is one of the few studies of police overtime in the public domain and is available online at <http://www.ncjrs.org/pdffiles/167572.pdf>. It concluded that the best way to control overtime is by recording, analyzing, managing, and supervising its use. It suggests that police management create an infrastructure to analyze the use of overtime and make policies based on an understanding of what is happening. Auditors also reviewed the International Association of Chiefs of Police Model Policy on overtime use.⁸ Finally, when confronted with the issue of a few officers working very large amounts of overtime, we reviewed *Tired Cops*, the only research that we could find that systematically examines the impact of fatigue on police performance.⁹

⁷ US Department of Justice, Office of Justice Programs, National Institute of Justice, Research in Brief, “Police Overtime: An Examination of Key Issues,” May 1998.

⁸ International Association of Chiefs of Police Model Policy, “Overtime,” August 1999.

⁹ Vila, Bryan. *Tired Cops*. Washington, DC: Police Executive Research Forum, 2000.

Audit Environment

It is the opinion of the auditors that the later part of this audit was conducted in a contentious environment not conducive to a full assessment of how overtime is supervised and managed in the Police Department. In the course of the audit, we identified a case that we judged to be a potential fraud. In accordance with Generally Accepted Government Auditing Standards (GAGAS), this information was given to the Police Department. On November 4, 2004, IAD received a grand jury subpoena requesting that all work papers related to the police overtime audit be given to the Hamilton County Grand Jury. All work papers were subsequently removed by CPD officers. The audit was suspended until the Hamilton County Prosecutor decided not to present evidence to the grand jury. On December 1, 2004, the Hamilton County Grand Jury released IAD's work papers and IAD resumed the audit.

In a significant departure from standard audit practice, all interviews given by CPD staff to auditors were audio taped by CPD beginning on December 9, 2004. A memo dated 12/29/2004 from the City Manager to City Council indicated that Chief Streicher ordered police personnel to tape record their interviews with auditors because "comments by auditors and assertions in the draft report indicate statements by department personnel are not being understood or are being taken out of context. The department endeavors to create a definitive record." Interviews with sworn personnel at the lieutenant's level and lower required the presence of a captain as well as an audio recording, presumably so that the tapes could be reviewed by command staff. As noted in GAGAS standard 7.53 (d), "Testimonial evidence obtained under conditions where persons may speak freely is more competent than testimonial evidence obtained under compromising conditions (for example, where the persons may be intimidated)." On this basis, the auditors conclude that staff giving testimony in the presence of their supervisors while being audiotaped were unable to speak as freely as they could during the course of a normal audit. Additionally, on one occasion, the Police Department audiotaped the auditors' visual review of documentation during which nothing was spoken. It is unclear what purpose such an audiotape could serve except to create an atmosphere of distrust and discomfort.

Finally, the auditors requested copies of these audiotapes in early December but received them in mid-February. In our opinion, these tapes were not made available in a reasonable time period, as required by Ohio public records law. The auditors also noted a few cases where documents were not available in their proper place or were not properly maintained. One taped interview between an auditor and district captain was nearly blank except for the first several minutes. Additionally, one 2003 dispatch tape was damaged to the point that records could not be retrieved. For all of the above reasons, the auditors believe the information in this audit to be accurate but limited by the fact that department members were not able to fully cooperate. We conducted our audit in accordance with generally accepted government auditing standards (GAGAS) with the caveats noted above.

IV. Findings and Recommendations

In 2003, CPD spent \$6,144,510 from the general fund on overtime costs. In addition to this overtime compensation that officers were paid directly, they also earned compensatory time valued at \$1,863,537.¹⁰ Officers working overtime can choose to be compensated either by payment or compensatory time. Although compensatory time accrual is limited to 480 hours for regular officers, supervisors can earn unlimited amounts. In addition to general fund costs, officers also worked \$690,521 in overtime for which the City was reimbursed. Finally, officers are able to work “outside employment” or “off-duty details” for private employers who hire uniformed officers for jobs such as traffic control, security, or crowd control. Because officers are directly compensated by the employers, the auditors could not determine precisely how much money was earned at off-duty details in 2003. Given that officers reported working 245,295 off-duty detail hours at a minimum rate of \$25/hour, they earned at least \$6,132,368 at such details.

As the National Institute of Justice (NIJ) stated in its examination of police overtime, “Overtime should be viewed, within limits, as an unavoidable cost of policing. Overtime charges cannot be eliminated altogether regardless of the number of police officers employed because of inevitable shift extensions, court appearances, unpredictable events, and contract requirements. Concerns about overtime usage should be addressed through controlling overtime usage with improved management techniques.”¹¹ The purpose of the audit was to determine what policies and procedures the department has in place to manage its overtime spending. The audit also reviewed the controls in place to prevent abuse or waste. Our findings and recommendations are divided into three sections:

- Fiscal and Budgetary Management;
- Supervision, Management, and Analysis of Overtime Use;
- Supervision and Management of Outside Employment Details.

¹⁰ As of June 2004, the Finance Department estimated the total compensatory time liability for CPD to be \$15,804,487.

¹¹ NIJ, p.2 (sidebar).

A. Fiscal and Budgetary Management

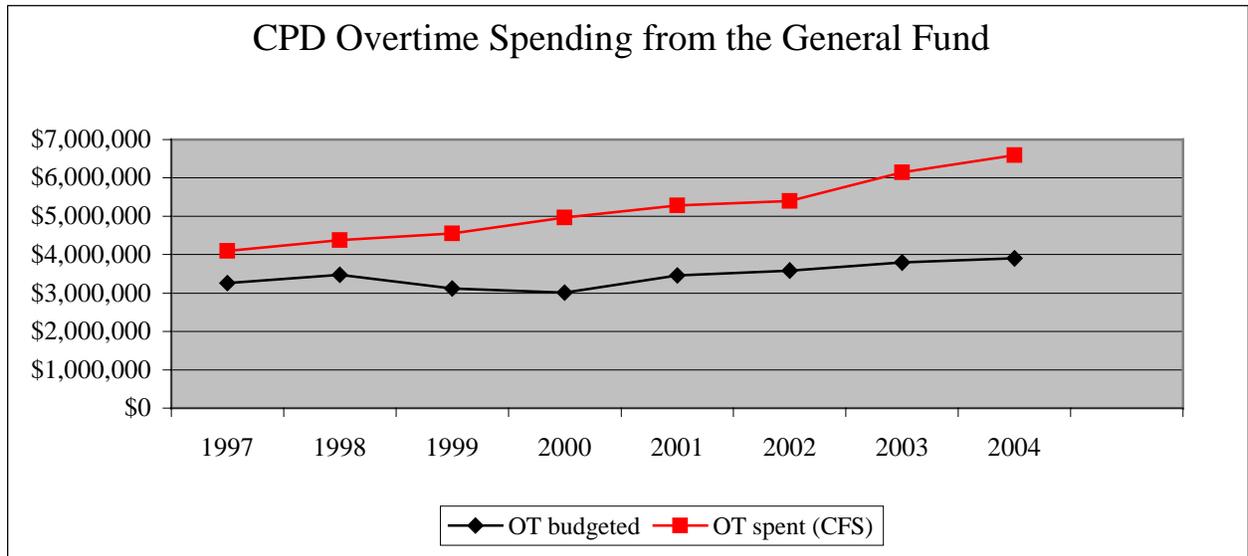
Police overtime spending from the general fund has been growing steadily for the last several years at a rate far faster than the general increase in the total CPD budget. As shown in Table 1, overtime spending has risen from \$4.1 million in 1997 to \$6.6 million in 2004. CPD's total unrestricted budget from 1997 to 2004 has grown by less than 4% on average annually while overtime spending has risen by an average of 7.1%. Cumulatively, total department spending has risen 30.1% while overtime rose 61.1%.

Table 1. CPD General Fund Overtime Spending, 1997-2004

	1997*	1998	1999*	2000	2001*	2002	2003	2004
Overtime spending	\$4,091,730	\$4,377,561	\$4,553,528	\$4,969,519	\$5,283,697	\$5,396,533	\$6,144,510	\$6,591,379
Increase from previous year		7.0%	4.0%	9.1%	6.3%	2.1%	13.9%	7.3%
Cumulative increase from 1997		7.0%	11.3%	21.5%	29.1%	31.9%	50.2%	61.1%

* 1997, 1999, and 2001 figures do not include "disaster overtime" of \$30,028, \$2,073, and \$402,964, respectively.

The divergence between budgeted overtime and actual spending is illustrated in the chart below.



As a result of 7.1% average annual growth, overtime spending is becoming an increasingly large part of the department's budget. Table 2 demonstrates that overtime spending has grown from approximately 6% of the department's budget in the late 1990s to nearly 7.4% of its budget in 2004. National Institute of Justice research found that overtime expenditures were generally less than 6% of departments' total budgets and 6% is often used as a national benchmark for overtime spending.¹²

¹² NIJ, p.1 (sidebar).

Table 2. Overtime Spending as Percentage of CPD's General Fund Budget, 1997-2004

	1997	1998	1999	2000	2001	2002	2003	2004
Budget	\$68,751,620	\$73,144,400	\$76,446,350	\$77,650,940	\$80,386,210	\$82,690,030	\$85,268,020	\$89,429,880
Overtime	\$4,091,730	\$4,377,561	\$4,553,528	\$4,969,519	\$5,283,697	\$5,396,533	\$6,144,510	\$6,591,379
% budget	6.0%	6.0%	6.0%	6.4%	6.6%	6.5%	7.2%	7.4%

Finding 1: CPD overtime spending has grown at 7.1% per year since 1997, making overtime an increasingly larger part of the department's budget. Overtime spending is now at 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 (Part B of the audit identifies a few such measures more specifically). It should strive to meet 6% as a benchmark or other approved standard for department-wide overtime spending, including spending in the form of the comp time liability created by overtime use.

As overtime growth has continued unabated, the department has consistently gone over its budget line item for overtime spending. Since 1997, overtime spending has always exceeded the amount budgeted. But because overtime spending is increasing at a rate faster than the general police budget, the budget for overtime and actual spending have separated more widely. Actual spending has outpaced the budget for overtime by more than 50% every year since 2000, reaching 68.7% in 2004. These figures are presented in Table 3. According to CPD's Fiscal Section, the department has been able to cover the shortfall in the past by surpluses in other personnel line items such as separation projections or lump sum payouts.

During the City's budget process, City departments are given the opportunity to submit budget exceptions if they determine that the funds allocated for their department are not adequate. CPD last asked for a budget exception related to overtime spending in 2001 for the 2002 budget. Members of the Fiscal Section stated that they have not requested a realistic budget amount because it would not be approved. Staff in the Finance Department's Budget and Evaluation Division responded that CPD had not addressed the specific measures that could control overtime use and therefore they were hesitant to approve additional overtime spending.

Table 3. Police Overtime Budgeted and Actually Spent, 1997-2004

	1997	1998	1999	2000	2001	2002	2003	2004
OT Budget	\$3,264,257	\$3,478,818	\$3,118,692	\$3,010,550	\$3,463,080	\$3,584,052	\$3,794,920	\$3,906,190
OT Spending	\$4,091,730	\$4,377,561	\$4,553,528	\$4,969,519	\$5,283,697	\$5,396,533	\$6,144,510	\$6,591,379
% over budget	25.3%	25.8%	46.0%	65.1%	52.6%	50.6%	61.9%	68.7%

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. It should address Budget and Evaluation's concerns about controlling overtime spending.

All of the above figures regarding overtime spending come from the Cincinnati Financial System (CFS). CFS is the City’s general ledger that tracks all actual revenue and spending. CPD also has a payroll system, which it uses to track overtime spending. The department has not merged its timekeeping into CFS because CFS lacks features necessary for recording numerous, specific police timekeeping codes. CFS and Police Department overtime spending figures do not reconcile, with CPD figures lower for the last three years (see Table 4.) The Fiscal Section explained that the CPD system differs from CFS due to differences in the time period examined (pay period vs. calendar year) or the length of processing time. Most significantly, CPD applies grant monies received in one year to the year in which they were incurred, not the year in which they were received. The department reconciled the two systems during the course of the audit. Prior to that, they had not been reconciled. Figures on overtime spending presented in this audit are based on CFS data because that represents actual expenditures from the general fund.

Table 4. CFS overtime spending vs. Police timekeeping, 2002-2004

	2002	2003	2004
CFS	\$5,396,533	\$6,144,510	\$6,591,379
Police timekeeping	\$5,112,898	\$5,639,043	\$6,302,109

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

Recommendation 3: CPD should reconcile its timekeeping system to CFS on a quarterly basis. The department 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.

The CPD timekeeping system was also a source of incorrect reporting to the Mayor and City Council about the amount of police overtime spending. On February 3, 2004, CPD reported to the Law and Public Safety Committee on the department’s financial management. The figures presented for overtime spending in 2002 and 2003 understated the amounts spent from the general fund by \$1.1 million and \$1.2 million. Table 5 shows the amount of spending according to CFS, according to the CPD’s timekeeping system, and what was presented to the Law and Public Safety Committee. The Fiscal Section explained that the information was incorrect because they accidentally subtracted reimbursable overtime from general fund expenditures twice. When they later discovered the mistake, corrected information was provided to the Finance Department’s Budget and Evaluation Division.

Table 5. Overtime spending as reported to Council vs. CFS

	2000	2001	2002	2003
Overtime spending (CFS)	\$4,969,519	\$5,283,697	\$5,396,533	\$6,144,510
Police Timekeeping			\$5,112,898	\$5,639,043
Reported to Council	\$4,446,497	\$5,600,145	\$4,022,203	\$4,426,208

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 because this represents actual spending from the general fund, rather than from the department's own tracking system.

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B. Supervision, Management, and Analysis of Overtime Use

As the budgetary information above demonstrates, CPD has seen overtime costs continually increase in the past several years. Given the fact that overtime is inherent to police work, the department must use tools and strategies to control associated costs. As previously stated, the National Institute of Justice determined that a police agency can control overtime by “recording, analyzing, managing, and supervising” it.¹³

For management purposes, CPD categorizes its overtime expenses into three general groups: incremental, contingency, and court. Incremental overtime is “unplanned” overtime that represents an extension of an officer’s normal tour of duty. There are several ways for an officer to earn incremental overtime. For example, incremental overtime occurs when an officer makes an arrest shortly before the end of his/her shift and goes into overtime to complete the arrest. Contingency overtime is “planned” overtime that can be anticipated before it is worked. Staffing of special events such as Riverfest or the Flying Pig Marathon would be classified as contingency overtime. Most overtime funded by grants, such as Police Visibility Overtime and Weed and Seed, is also contingency overtime. Finally, officers are compensated at overtime rates fixed by contract for their appearance in court when they are off duty.

In this part of the audit, we tested the controls in place to record, analyze, manage, and supervise overtime. Our review of this area is divided between management done at the district level and management done by the senior command staff—Police Chief and Assistant Chiefs. The audit and the testing we conducted focused on the Patrol Bureau since it represents the majority of overtime spending and performs most of the tasks citizens traditionally associate with policing.

Findings and recommendations for the supervision, management, and analysis of overtime are divided into two sections: district-level and command staff management. “District-level” management addresses the methods used by commanders in the district to supervise and review overtime use. The “command staff” section reviews department-wide techniques.

District-level Overtime Management

CPD has implemented several policies and procedures to document and regulate overtime use at the district level. CPD Procedure 12.825 describes how overtime use is approved and documented. Section B (2) (a) of the procedure states, “A member working overtime will complete and submit a CPD Form 68P by the end of the next working day.” Subsection 2 requires “a supervisor must sign the “Overtime Preapproved By” line before the overtime is worked. Section B (2) (b) says, “The district/section/unit commander will sign and approve the Forms 68P.” (See Appendix B for a sample CPD Form 68P). The district captains indicated to IAD that they supervise and manage overtime through the pre-approval, verification and approval processes on CPD Form 68P. The form is a good recording keeping document that also indicates the amount of overtime worked and the reason for the overtime.

If properly used, CPD Form 68P is a useful internal control designed to record the use of and prevent abuse of overtime. To test whether the control was working, the auditors reviewed 1,496 overtime approval slips. We randomly selected the files for 10 officers in each district and

¹³ NIJ, p.1.

examined 30 overtime slips submitted by that officer in 2003. The auditors reviewed CPD Form 68P, checking whether it had a pre-approval signature, verification signature, and final approval signature. The test was not designed to detect overtime abuse. Rather it checked whether the department was following its own procedures designed to detect and prevent abuse.

The results of this test are presented in Table 6. Thirty-four percent of the documents were filled out in accordance with Procedure 12.825, while 66% had at least one signature missing. Nearly 13% had multiple problems. In the case where a stamp was used in place of a signature, the auditors counted that as a violation of the procedure because we could not confirm that the correct person had actually reviewed the form. As mentioned above, the low level of compliance with the procedure does not necessarily indicate that overtime was being abused. It does show, though, that an effective tool for supervising overtime at the district level is not being used to its full potential.

Table 6. Results of review of CPD Form 68P

District	# Officers	# Documents	Completed Correctly	%	At least 1 Violation	%	Multiple Violations	%
1	10	300	53	17.7%	247	82.3%	85	28.3%
2	10	300	43	14.3%	257	85.7%	13	4.3%
3	10	300	11	3.7%	289	96.3%	66	22.0%
4	10	296	156	52.7%	140	47.3%	23	7.8%
5	10	300	244	81.3%	56	18.7%	2	0.7%
TOTAL	50	1496	507	33.9%	989	66.1%	189	12.6%

Finding 5: In our sample, 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.

Another weakness hampering district commanders' ability to supervise and manage overtime is a lack of realistic budget information. As discussed in the fiscal section, the department routinely exceeds its overtime budget by more than 50%. This lack of financial planning and discipline filters down to the district level. Some district captains stated that they typically receive their incremental overtime budgets in April or June for the year in progress. The district captains indicated that they have no control over their incremental budget because incremental overtime is unplanned and unpredictable. The district captains are told by the command staff to stay within the overtime budget numbers from the previous year. There are varying opinions among the district captains about what effects incremental overtime. District captains say that the money budgeted for incremental overtime is an estimate. The district captains do not know how the CPD Fiscal and Budget Section determine the budget amounts for incremental overtime. One district captain thought that CPD's overtime budget is 5-6% of their overall budget. He had no idea that the percentage was actually 7.4%. During the course of the year, incremental overtime-spending totals are sent to captains on a quarterly basis. The NIJ study finds that "managers need to know how much has been spent throughout the current fiscal year and how the rate of expenditure compares with previous years. They should also examine current

expenditures against likely future contingencies; planning requires forecasting overtime needs based on analyses of past patterns.”¹⁴

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 start 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.

Auditors identified scheduling of neighborhood officers as an example of one type of overtime that district commanders could better supervise and manage. In 2003, CPD spent \$65,852.50 on officer attendance at community meetings (we could not determine the additional cost of compensatory time accrued for attendance at these meetings). The district captains indicated that neighborhood officers can attend anywhere from two to five community meetings per month and the meetings are usually held after the officer’s regular shift in the evening at a time convenient for the neighborhood. IAD found several examples in one of the districts where a neighborhood officer was permitted to use annual leave time to leave work early and then returned later in the day to receive overtime for attending a community meeting. The CPD position classification for a Community Policing Neighborhood Officer states that the officer “shall work hours varying to meet the needs of the neighborhood and the Police Department.” The officer’s schedule should be adjusted to include the community meetings so the officers are not paid overtime or compensatory time for community meetings.

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 such as the one noted above to minimize overtime costs where allowed by contract.

Senior Command Staff Overtime Management

While supervisors at the district level play a role in overtime supervision and management, management of overtime must be driven by supervision, analysis, and management at the highest levels of the department. The NIJ overtime study states that managers need to conduct various types of analysis which will answer questions such as:

- Are overtime expenditures justified in terms of the work being done?
- Do the police have the capacity to pay for overtime?
- Is overtime being abused?

In order to analyze these issues, police management must have current information on the following:

¹⁴ NIJ, p.4.

- The Police department’s total obligations and payments for overtime, both paid overtime and compensatory time;
- Obligations and expenditures of overtime by individual officers or by units, for example, investigations, traffic, patrol, and SWAT;
- Circumstances of overtime use;
- Sources of overtime payments.¹⁵

Overtime management requires “creating an infrastructure for recording and analyzing the use of overtime and making policies about overtime based on an understanding of what is happening.”¹⁶ NIJ concludes that review and analysis by command staff is critical because most of the factors causing overtime are beyond the control of middle rank managers such as contract regulations, calls for service, crime emergencies, vacations, injuries, retirements, and approval for special events. Overtime must be structured by policies set at the senior levels or from outside the police force altogether.¹⁷

This audit was initially designed to identify factors driving overtime-related costs. Because of a lack of sufficiently detailed historical data on the causes of overtime spending, the auditors were unable to conduct meaningful analysis that compared how the sources of overtime have changed over time.

CPD does currently collect a great amount of data on calls for service, crime statistics, and how its overtime is spent. The Fiscal Section produces a quarterly report that breaks out overtime spending by unit (e.g. District 1, SWAT, Communications) and by overtime type (incremental, contingency, court). What the department lacks are tools that reveal the relationship between work done and spending. Analysis should bring together how overtime is being used and what effect it is having on the department and its work. For example, IAD found several cases in one district where an officer was approved to work two hours of Police Visibility Overtime (PVO) and Traffic Patrol at time and a half. The officer sometimes only wrote one or two citations during his two-hour patrol. A cost and safety analysis should be conducted by CPD to determine if this is an effective use of overtime.

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 command staff analyzing overtime use, trends, and relation to service delivery indicators that the department determines 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.¹⁸ The department could easily produce reports that indicate change in overtime

¹⁵ NIJ, p.3-4.

¹⁶ NIJ, p.2.

¹⁷ NIJ, p.7.

¹⁸ IACP Model Policy, parts B.1.b. and C.4

spending within different units over time. It could also compare districts' use of overtime to their overall workload. A thorough list of overtime analysis reports is provided in Appendix C.

Review of current overtime tracking mechanisms in the Fiscal Section suggests that the overtime categories of incremental and contingency are not being defined as clearly as possible. Procedure 12.825 states that incremental overtime "is not planned. Incremental overtime can only occur from a continuation of a tour of duty." Review of the activities in this category indicates the overtime being classified as increment could in fact be planned. For example, activities such as auctions, civilian holidays, and musical concerts appear to be things known well in advance of a shift. Additionally, there is a miscellaneous category within incremental overtime with spending of over \$428,000 in 2003. It would be difficult to analyze incremental overtime effectively with such a large unspecified category. By using the incremental category properly and limiting it to truly unplanned areas such as late radio runs or recalls, the department could use the data in a more meaningful way to determine what amount of overtime is truly a reaction to unplanned events and what could be planned and controlled. This will require forethought by management on how they can use the data, if properly categorized, for analysis.

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.

C. Supervision and Management of Outside Employment Detail

In addition to overtime done on behalf of the City, officers have an additional opportunity for overtime earnings from “outside employment extension of police service details,” which are commonly known as “off-duty details.” This work is regulated by CPD Procedure 19.140, which describes the practice as,

“The off-duty use of enforcement powers and training as provided to Police Department members by the city. In the case of extension of police service employment, the employer hires not the individual, but the uniform, badge, gun, and authority of the officer. This activity must remain closely regulated. All rules, regulations, policies, and procedures, and directives applicable to officers in an on-duty status also apply to officers engaged in extension of police service outside employment.”

We estimate officers earned at least \$6.1 million working such details in 2003. Most officers work a limited amount of these details, with 35.6% working fewer than 100 hours per year in 2003. There are, however, a few officers working a great number of details. Thirty-one worked more than 1000 total hours, or an average of at least 20 hours per week. Table 7 illustrates how many officers worked various amounts of off duty detail.

Table 7. Number of officers and hours of off-duty detail worked

Total off-duty detail hours worked	Number of officers	Percent of total
Less than 100	305	35.6%
100-199.9	143	16.7%
200-299.9	96	11.2%
300-399.9	85	9.9%
400-499.9	61	7.1%
500-599.9	36	4.2%
600-699.9	35	4.1%
700-799.9	29	3.4%
800-899.9	24	2.8%
900-999.9	11	1.3%
More than 1000	31	3.6%
TOTAL	856	100.0%

Much of the administration of off-duty details is handled by the Detail Coordination Unit (DCU), which is headed by a sergeant. The DCU assigns personnel for some details, although additional scheduling is done by district coordinators. The DCU conducts monthly audits and inspections to ensure that officers are not violating Procedure 19.140. The DCU’s monthly report identifies two areas of potential violations of 19.140: officers working more than 100 hours of off-duty detail per month and officers who appear to have been working two places at the same time. Supervisors review the work of officers on the 100-hour list to determine whether this amount of work has had an adverse effect on the officers performance. Potential conflicts are also investigated to ensure that an officer was not compensated for overlapping hours. In the course of these reviews, supervisors are also looking for additional violations of Procedure 19.140, such as a requirement that there is a 15-minute break between the end of one

detail and the start of another. They also confirm that the officer did not work more than 16 hours in a 24-hour period.

According to the department’s progressive discipline program, an officer who violates 19.140 first receives counseling and a notation in the Evaluation Supplement Log (ESL). An ESL is used by supervisors “to document positive and/or negative information concerning personnel performance, plans of actions to enhance performance, and supporting documentation related to employee evaluation.”¹⁹ A repeat violation warrants a second ESL. The third offense results in a 15-day suspension, the fourth a 30-day suspension, and the fifth a 90-day suspension.

Our limited review identified over 100 instances of abuse in the area of off-duty detail in 2003. CPD, itself, disciplined 90 officers in 2003 and gave them 124 ESLs related to off-duty detail. CPD gave 38 suspensions to 28 officers. In some cases, the controls in place to prevent abuse were subverted. In other cases, the controls were insufficient to prevent the abuse. Findings and recommendations for better management of off-duty detail are divided into two parts: procedural violations and opportunities for efficiency and administrative improvements.

Procedural violations

Just as we reviewed 68P forms to determine whether overtime for the City was being approved in accordance with department procedure, the auditors checked documents used to monitor officers working off-duty detail. CPD Procedure 13.105 explains how officers should fill out his daily activity report, CPD Form 436A. This form provides space where an officer should note off-duty details worked including details worked during off days. Section D(1)(h)(1) of the procedure requires, “An officer must account for any outside employment details worked. On his first day back to work, an officer must also account for any outside employment details worked on his off days.” In section B(2), the procedure also requires a supervisor to review and initial the form. Used properly, CPD Form 436A should alert supervisors on a daily basis to the amount of detail work done by officers under his/her command.

The auditors reviewed 3935 daily activity records submitted by 19 officers. We selected officers who appeared on reports from the DCU so that we could be sure that they frequently worked off-duty detail. The results of our test are presented in Table 8. We found details mentioned only 9 times in all the records reviewed. We also found only one district in which supervisors initialed reports and then only 25% of the time.

Table 8. Results of review of CPD Form 436A

District	# officers	# documents	# details listed	%	# with Sgt. initials	%
1	7	1239	4	0.3%	0	0.0%
2	3	997	0	0.0%	0	0.0%
3	3	664	0	0.0%	170	25.6%
4	3	450	0	0.0%	0	0.0%
5	3	585	5	0.9%	0	0.0%
TOTAL	19	3935	9	0.2%	170	4.3%

¹⁹ CPD Procedure 13.107 “Evaluation Supplement Log”

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 Procedure 19.140 contains several controls to limit opportunities for abuse of off-duty details. Section O of the procedure mandates that “on-duty supervisors, as part of their regular duties, will inspect outside employment details and document any violations of Department rules.” Captains indicated that their standard operating procedure would be to record these inspections on “daily lineup” sheets. The lineup documents what a sergeant did during his/her shift and provides information to subsequent shifts about what has happened in the district that day. To determine whether supervisors were conducting inspections of officers working off-duty detail, auditors reviewed these daily lineups. We reviewed three months of daily lineups in each district and examined all the shifts for each day. Table 9 contains the results of this test. Of the 1395 shifts we reviewed, we found only 18 instances where a supervisor recorded reviewing a detail.

Table 9. Off-Duty Detail Inspections noted in Daily Lineups

District	# documents (shifts)	# with detail inspection notes
1	276	0
2	213	0
3	276	0
4	360	17
5	270	1
TOTAL	1395	18

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 Procedure 19.140 sets out many rules governing off-duty detail work, including a limit of 16 hours worked in a 24-hour period and a requirement that 15 minutes separate details in different locations. The first prohibition in the policy section states, “Department members are not permitted to sign up for, or otherwise indicate they are available to work, any more than one outside employment detail scheduled for a specific date and time. Department members are not permitted to sign up for, or otherwise indicate they are available to work, outside employment details if the working hours of the details overlap.” While reviewing off-duty details, we reconstructed the schedules of a few officers who worked a very large number of overtime hours. By doing this, we identified many violations of Procedure 19.140 not detected by CPD. We found the following violations:

- Eight cases where an officer was compensated by two employers for work done at the same time. In one case, the officer was paid by the City for attending court and was also paid for the same time by two additional employers.
- 41 cases with violations of the 16-hour rule that were not detected by the DCU's scheduling system.
- 27 cases where the DCU payroll records were not consistent with the private employer's records.
- 29 cases where an officer split his on-duty shift to work an outside detail. In many of these cases the officer only took 15-minutes of personal leave to work the detail instead of the 45 minutes needed in order to follow procedure.
- One case where an officer did not log onto the CAD when they began or ended their off-duty detail, as required by procedure.
- One case of an officer using a CPD patrol car during his off-duty detail although he had been previously instructed that this was not allowed.

Finding 12: A review of schedules for officers who work a great amount of off-duty detail detected violations not caught by the DCU scheduling system.

Recommendation 12a: 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.

Review of the audits conducted by supervisors suggests that discipline for violating Procedure 19.140 is not always applied in a consistent and uniform manner. We found significant discrepancies in how discipline for violations is enforced:

- Three examples when the rule requiring a 15-minute separation between details was not enforced. In these cases, the investigating supervisor determined that the places were virtually the same place or in the same district and, therefore, not subject to the 15-minute rule.
- Two cases where officers violated 19.140 at least three times in one year and yet the officers were not suspended from off-duty detail work as required by CPD's progressive discipline.
- When the department itself identified officers being paid for working two places at the same time, we did not find evidence that the officers were required to pay restitution to the party that did not receive the work it had paid for.

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 (for example, whether two places can be considered the same place for purposes of the 15-minute rule).

We also identified an inconsistency in discipline for violation of off-duty detail regulations with regards to officers' ability to work City overtime while suspended from off-duty detail work. According to Procedure 19.140, "PVO [police visibility overtime] and department overtime will not be affected by outside employment extension of police service detail suspensions. Officers may work PVO and department overtime while on a detail suspension." This means that an officer who has violated Procedure 19.140 at least three times may not work details for outside employers at the straight rate but can continue to work City overtime at time and a half. This part of the procedure was added in 2003. In most districts, captains stated that they followed this procedure although one district captain noted that he did not allow his officers suspended from off-duty detail to work City overtime. Allowing officers to work City overtime (at a higher rate than off-duty detail work) significantly weakens the punishment of an off-duty detail suspension. It also contradicts the spirit of Procedure 19.140, which states that the rules and regulations governing an officer while on duty also apply to officers working an outside extension of police services.

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.

When the DCU identifies a possible conflict in an officer's off-duty detail schedule, it includes the officer's name for investigation in a monthly memo to the districts. We found inconsistency in how these investigations were conducted. In some cases, supervisors contacted outside employers for independent confirmation of hours worked. Others reviewed the Computer Aided Dispatch (CAD), where officers are required to record their detail presence at the detail. In other cases, supervisors simply accepted an officer's word that he/she had written down the wrong date or had asked another officer to work the detail. This information in some cases was not confirmed with the outside employer who would have payroll records for the detail in question.

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.

Procedure 19.140 also places conditions on compensation for off-duty detail but our audit found several deviations from this policy. It forbids an officer from performing work that is an extension of police service for free. Section G also states that the Police Chief sets the minimum rate at which officers are compensated and requires officers to be compensated for a minimum of two hours regardless of detail duration. The contract between the City and outside employers sets the cost per hour for the officer and in 2004 it was \$25/hour for officers and \$28/hour for specialists. These policies are designed to prevent the appearance of or an actual a conflict of interest between the officer, the outside employer, and the City. The policies are also designed to prevent the appearance of favoritism of certain officers. We found a few cases where private employers are compensating employees in ways that contradict official department procedure or contractual agreement:

- One employer told an auditor that it compensates officers only for one hour of work although their contract with the City stipulates that police personnel must receive a minimum of two hours pay for each detail.
- One case where an officer was given free rent in exchange for one hour per week of patrol in the apartment building. Had the officer been compensated in cash, even for the two-hour minimum prescribed by the contract, the value of the work was lower than the value of the rent.
- An auditor was told that some companies offer \$50/hour to attract officers during the busy holiday season.

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).

In addition to literal violations of procedure, the audit identified other control weakness related to interpretation and implementation of Procedure 19.140. The procedure does not explain how the performance of officers working a large number of overtime hours should be evaluated. The procedure's only fixed limit on the hours an officer may work is a ban on working more than 16 hours in a 24-hour period. There is no limit on the number of hours an officer can work in a week or month. A State Employee Relations Board (SERB) ruling regarding this question allows the police department to review the activity of any officer working more than a total of 64 hours per week in on-duty or overtime status. To identify such officers, the DCU produces a monthly list of officers who worked 100+ off-duty detail hours the prior month. The officer's supervisor is responsible for conducting an audit that determines whether this large amount of work was having an effect on the officer's on-duty performance. In 2003, there were 321 cases where officers worked more than 100 hours in a month.

Our audit found a great variation in how audits of officers working this many hours are conducted. We reviewed the audits of the 20 officers who worked the most off-duty detail. These officers were reviewed a total of 175 times in 2003 for working more than 100 hours of off-duty detail in a month. Supervisors in different districts had different approaches to evaluating officer performance. Most checked for violations of Procedure 19.140, such as

working more than 16 hours in a row or not having a 15-minute separation. Some reviewed attendance and sick leave usage. Others considered the officer's activity for the month. Conversations with supervisors who conduct these audits indicate that it is difficult for them to identify when the amount of overtime being worked is having an adverse effect on officer performance. Review of the 175 audits performed on the top detail workers found eight cases (4.5%) in which a supervisor noted that off-duty detail might be the cause of low productivity or unusually high absences. In no case was the officer's ability to work details restricted or did the officer receive an ESL for poor performance related to excessive work. We found one memo that stated a sergeant took off nine times at the beginning of his shift after working PVO the previous day and frequently called at the last minute. Nonetheless, the memo concludes, "PVO has not specifically affected his work product." This evidence suggests that supervisors have difficulty determining when an officer is working too much overtime and should be restricted from doing so.

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. The department should develop a matrix of factors for review so that supervisors could consider many 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.

The only current limitation on an officer's ability to work is a cap at 16-hours in a 24-hour period. The City and department should be concerned with appropriately monitoring and evaluating officers working large amounts of overtime hours for longer periods for several reasons. According to *Tired Cops*, the seminal research on police fatigue, extreme fatigue "may be expected to influence police officers' performance, health and safety, and adversely affect police-community relations. Further, because fatigue tends to interfere with decision-making, one could expect it to degrade the quality of discretionary decisions...much of the fatigue patrol officers experience could be controlled administratively, just as we control the work hours of many other occupational groups."²⁰ This sentiment was echoed by a CPD Inspection Section captain who noted in a memo, "I truly fail to comprehend how a CC officer can work 187 hours of detail in one month and perform at any productive level for the Police Department. I request the supervisors make a critical review of "on-duty" performance...This matter is a safety issue for everyone concerned—especially the officers working extraordinary amounts of hours."

In addition to the safety risk, *Tired Cops* also points out the growing legal liability the City faces for the actions of fatigue-impaired officers. "Increasingly, employers have been held liable for the actions of employees suffering from fatigue under the theory that they have a duty to intervene in cases where employees have worked so many hours without rest that their

²⁰ *Tired Cops*, p.24.

impairment constitutes an unreasonable and foreseeable risk to others.”²¹ We found 31 officers working at least 1000 hours in off-duty overtime in 2003 and three officers who worked more than 2000 hours annually in combined off-duty and City overtime. Because the department tracks and monitors these work hours, the City has knowledge that these officers worked the equivalent of more than 40 overtime hours per week for the entire year in addition to their regular duty hours.

Finding 18: The 16-hour limit is the only strict cap on the amount of hours an officer can work. Officers who consistently work very high 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.”²²

The final control weakness the audit found in Procedure 19.140 is the role of the private detail coordinator. In addition to the DCU and the district detail coordinator, some details are classified as “closed.” In these cases, the highest ranking officer on the detail is the “private detail coordinator” who schedules and assigns officers, provides the DCU with a schedule of the times these officers will be working, and the CPD Form 668B that lists who actually works the detail. We found two cases where private detail coordinators provided information to the DCU that differed from information submitted to the employer, which paid the employee directly. By allowing the private detail coordinator to report his/her own hours to the DCU, there is an opportunity for this person to subvert the controls designed to detect an officer working two places simultaneously.

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.

²¹ *Tired Cops*, p.112.

²² NIJ, p.7.

Efficiency and Administrative Improvements

The problems described above concern violations of Procedure 19.140. The audit also found efficiency and administrative problems related to off-duty detail work and opportunities to improve these areas.

While reviewing randomly selected 68P forms, we found one neighborhood officer scheduled to work from 7 a.m. to 3 p.m. but who routinely used some form of leave time to take off at 1 pm to go to an off-duty detail. This officer would also then sometimes return in the evening and receive overtime for attendance at community meetings. Although this does not violate any CPD procedure, it adversely impacts the department's ability to deliver services to the neighborhood served by that officer. We found another officer who frequently would take 15 or 30 minutes leave in the middle of a shift to work a brief off-duty detail. We believe that the actual impact of this practice is far larger than the leave time taken off. An officer who has an obligation to be working an off-duty detail in the next half-hour or hour is not available for self-initiated police work that might overlap with the start of the brief detail.

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.

Our audit found that off-duty detail also comes with both monetary and non-monetary costs to the City. First, the amount of off-duty detail work being done is nearly as large as the amount of City overtime available. By creating employment opportunities that may be more attractive than standard police work, the City bears a large cost. NIJ cautions that large amounts of overtime work can cause "exhaustion on the part of officers, unwillingness to provide any service without a tangible reward, increased antagonism between supervisors and line officers, and the undermining of professionalism."²³ We found evidence that off-duty detail was hurting the ability to conduct needed police business. One district captain said that he often could not fill PVO overtime, which he believes helps reduce crime and other overtime spending. One reason he mentioned that officers were unwilling to work PVO was because of the large amount of off-duty work available. A second captain said there are absolutely times when he cannot get officers to work City overtime because they would rather work for a private employer. This concerns the captain because he believes he can better direct the officer's activity for the benefit of the City than a private employer can. Finally, in our random lineup testing, we found this note from a shift supervisor, "Very busy day. At one point we were holding 9 radio runs. I asked for a Standby Car from Districts One and Five, who were not holding any radio runs, to help out with our higher priority runs. District One called, 1130, and stated that they were unable to send a car. We had no choice but to hold the radio runs. The anomaly [sic] of the Bengals game

²³ NIJ, p.3 (shaded box).

detail and Octoberfest detail put us in dire straights and prevented us from providing adequate police service.” District commanders should know how to optimize the deployment of police service in their districts. If off-duty details make officers unwilling to provide the services that those commanders believe necessary, it adversely impacts the level of police services being provided.

Two captains also pointed out the impact off-duty details can have on the officer’s loyalty to the City. One captain stated that officers sometimes have stronger relationship with to the off-duty detail employer than to their regular work. He said officers take leave time to work for a private company. They trade time for time because they have loyalty to that private company. A different captain echoed this sentiment saying that some of his officers develop a stronger attachment to the employer than the City of Cincinnati.

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.

It is somewhat easier to identify the monetary costs associated with off-duty detail. At present, the department makes no attempt to recover the administrative costs associated with off-duty detail. The 1996 budget had included a \$1.59/hour fee to cover the cost of administering the service, but this was eliminated by the City Council as part of the SERB ruling on outside employment. A review of other cities providing off-duty detail services indicates that they charge fees from 10% to 28.5% of the officer’s hourly rate. Based on 2003 figures, a 10% fee would generate over \$600,000. This audit does not attempt to calculate fully the actual cost to the City for administering the program but did identify many related costs. In 2003, the DCU was staffed by a sergeant and two clerk typists. The five district detail coordinators are sometimes sworn officers and sometimes-civilian staff. Associated personnel cost for these positions was \$300,000. Off-duty detail also generates cost in the form of time spent by supervisors on monthly reports and inspections of officers working details. Another large but hidden cost is the increased workers’ compensation and legal liability incurred by the City when officers take police action during an off-duty detail.

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. It 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.

The final control weakness that we identified in this area was a non-standardized relationship between officers and outside employers. We spoke to 19 employers who used the greatest amount of off-duty detail work and found that there was a wide variation in employers understanding of the officer's status while working their detail. Some employers considered the officer their employee and reported earnings on a W-2. Others considered the officer a City employer or independent contractor and reported earnings via a 1099. According to official procedure, an officer can respond to calls for service off the premises of the detail if needed. Most employers knew this and felt it was acceptable, although three said that officers on their details were not permitted to leave the post. Few had a procedure on how compensation for such time would be handled, mainly because few had encountered the situation. Liability insurance was the source of the greatest confusion. Most assumed that officers would be covered by City insurance for problems arising when an officer began to take police action or operate under the "color of law," but few were certain. This distinction should be made clear.

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.

V. Appendices

Appendix A: Glossary

CAD	Computer Aided Dispatch
Call for Service	A request by a citizen for assistance from the Police Department.
CFS	Cincinnati Financial System
CPD	Cincinnati Police Department
Code 96	A term used by CPD that indicates that there are no units available to make runs or respond to calls for service.
Compensatory overtime	Any overtime request for “time” in which the officer is compensated in an absence rather than cash at a rate of 1½ hours per actual hour of overtime worked. Regulated by CPD Procedure 12.825.
Contingency overtime	Overtime request for “pay” submitted in advance on a Form 17 Request for Paid Overtime. It is preplanned and preapproved. Contingency overtime would include any “paid” overtime earned on off days, except for court appearances. Regulated by CPD Procedure 12.825.
Court time	Compensation to officers who must attend court when they are not on duty. Officers are compensated for a minimum of two hours at one and a half times their hourly rate. Depending on when the court appearance is scheduled, the officer may also be compensated for off/dead time.
CPI	Cincinnati Parking Infraction
District Detail Coordinator	Member of the Police Department in each of the five districts responsible for processing all open outside employment details within that district.
DCU	Detail Coordination Unit
ESL	Evaluation Supplement Log, Form 448S, will be maintained on all sworn and non-sworn employees...Supervisors will utilize the ESL log to document positive and/or negative information concerning personnel performance, plans of actions to enhance performance and supporting documentation related to employee evaluation. Regulated by CPD Procedure 13.107.
FIR	Field Investigative Report
Form 17DC	Change in detail assignment
Form 68P	Overtime and Court Appearance Report
Form 435	Paid overtime report
Form 436A	Daily Activity Record
Form 436B	Monthly Composite--Officer’s Daily Activity Record
Form 436C	Patrol Officer’s Composite Activity Record
Form 668B	Detail Assignment Roster (submitted by the detail coordinator to the DCU)
FLSA	Fair Labor Standards Act. The Act establishes minimum wage, overtime pay, recordkeeping, and child labor standards for workers in the private sector and government. Overtime pay at a rate of not

	less than one and one-half times the regular rates of pay is required after 40 hours of work in a workweek.
FLSA Court Overtime	Overtime compensation paid to an officer for court time that must be paid monetarily because the officer has reached the limit of 480 compensatory hours, exclusive of the 120-hour holiday allowance.
GAGAS	Generally Accepted Government Accounting Standards—the standards and guidance intended for use by government auditors to insure that they maintain competence, integrity, objectivity, and independence in planning conducting, and reporting their work. Commonly referred to as the GAO’s “Yellow Book.”
IACP	International Association of Chiefs of Police
IAD	Internal Audit Division
Incremental overtime	Overtime request for “pay” that is not planned. Incremental overtime can only occur through a continuation of the tour of duty. It does not include overtime earned on off days or for court appearances. Regulated by CPD Procedure 12.825.
LLEBG	Local Law Enforcement Block Grant
Outside Employment Extension of Police Service Details / Off-duty detail	The off-duty use of enforcement powers and training as provided to Police Department members by the city. In the case of extension of police service employment, the employer hires not the individual, but the uniform, badge, gun, and authority of the officer. This activity must remain closely regulated. All rules, regulations, policies, procedures, and directives applicable to officers in an on duty status also apply to officers engaged in extension of police service outside employment. Regulated by CPD Procedure 19.140.
Off time/Dead time pay	Additional pay for officers scheduled to court during “off” or “dead” time. Off days commence with the last hour worked on a normal tour of duty when the employee is not required to return to work within the next 24-hour period, and ending when the employee actually returns to duty. This includes preplanned vacation and compensatory time off granted before the employee received the notification to appear in court. Dead time is when the officer’s regular shift ends less than eight hours before a scheduled court appearance.
Part 1 Crime	A category created by the FBI to standardize crime-reporting statistics. Part 1 Crimes are murder, rape, robbery, aggravated assault, burglary, larceny, motor vehicle theft, and arson.
Private Detail Coordinator	The member of the Police Department who is responsible for closed private employer details. This coordinator is the highest-ranking officer in charge of the outside detail.
PVO	Police Visibility Overtime
SERB	State Employment Relations Board

Appendix B: CPD Form 68P "Overtime and Court Appearance Report"

Time Stamp In

Time Stamp Out

Cincinnati Police Department
**OVERTIME AND
 COURT APPEARANCE REPORT**

(Shaded areas completed by timekeeper)

Employee's Name - Rank and Badge	Date	District/Section/Unit	Social Security Number
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Nº 00148

AUTHORIZED OVERTIME

(15 Minute Increments)

Time []
 Pay []

Reason:	Overtime Preapproved By:	
	Duty Hours:	Overtime Hours:
	to	to
	Overtime For Time:	x 1 =
	Hrs. Min.	x 1 1/2 =
		x 2 =
	Overtime For Time:	x 1 =
	Hrs. Min.	x 1 1/2 =
		x 2 =

COURT APPEARANCE

(10 Minute Increments)

Defendant's Name: _____	Duty Status: (Check more than one if required) 1. [] On Duty 2. [] Off Duty 3. [] On Duty/IWP 4. [] Off Day (Dates Off _____)
Case Number: _____	
Room Number: _____ Scheduled Time: _____	
Prosecutor's Initials: _____ Time Released: _____	
Defendant's Name: _____	Duty Hours: _____ to _____
Case Number: _____	Time in Court: _____ to _____
Room Number: _____ Scheduled Time: _____	Court Time For Time: Hrs. Min. x 1 1/2 =
Prosecutor's Initials: _____ Time Released: _____	Court Time For Pay: Hrs. Min.
	Compensation 1. [] Off Time (Off Day Compensation) 2. [] Dead Time 3. [] Vacation Time 4. [] Afternoon Appearance 5. [] Pay on Check 6. [] Compensatory Time 7. [] FLSA Maximum

Employee's Signature: _____ Date: _____

Verified By: _____ Date: _____ Date Entered: _____

Approved By: _____ Date: _____ Pay Period: _____

Appendix C: Example Overtime Analysis Reports

Sample Report Description	Purpose	Frequency	Recipient	Questions identified
<p>1. Spending vs. budget to date Based on the Access overtime report currently produced quarterly, this report would also incorporate the budget for each unit and type of overtime spending (incremental, etc.)</p>	To benchmark actual spending against the budget; to identify potential future problems	Monthly	Police Chief, Division Heads, District Commanders	Is any unit significantly over or under budget? If so, why? What measures could be used to address this?
<p>2. Overtime trend analysis A comparison of change in spending in specific units and types of overtime for the same period for the previous years</p>	To identify sharp changes in specific areas of overtime spending	Monthly or Quarterly	Police Chief, Division Heads, District Commanders	Is any unit undergoing significant change? If so, what factors are driving these changes? Could a shift in resources address related problems?
<p>3. Comp time trend analysis A comparison of change in comp time accrual compared to the same period for the previous years</p>	To identify sharp changes in comp time liability	Quarterly	Police Chief, Division Heads,	Is comp time use changing significantly? If so, what factors are driving these changes? Could a shift in resources address related problems?
<p>4. Workload analysis A comparison of overtime used by districts to workload indicators that CPD determines to be most relevant to incremental overtime use (e.g. calls for service, late runs, Code 96s, Part 1 crimes, etc.). Previous years can also be examined for comparison.</p>	To identify districts using disproportionate amounts of overtime	Annually	Police Chief, Division Heads, District Commanders	Why do certain districts require disproportionate incremental overtime? Could a shift in resources address related problems?
<p>5. Comparative activity analysis CPD overtime spending categories (e.g. FTO, SWAT, Auctions) are reviewed and compared to use in previous years</p>	To identify sharp changes in specific areas of overtime spending	Annually	Police Chief, Division Heads	Is any unit undergoing significant change? If so, what factors are driving these changes? What measures could be used to address this?
<p>6. Top Overtime Workers Annual review of all officers working more than a predetermined number of total hours (including on-duty, city overtime, off-duty detail)</p>	To identify individuals who work excessive amounts of overtime	Annually	Police Chief, Division Heads, District Commanders	Has the amount of work adversely effected the employee's performance? Are their non-sworn employees on the list? If so, why?

1. Spending vs. Budget to Date Sample Report

This report is an expansion of the current report produced quarterly for CPD management from the department's Access database. The recommended report should include budgeted amounts as well as actual spending. Produced on a monthly basis, it would alert CPD to areas in danger of significantly exceeding their monthly budget. The actual report tracks overtime spending for the Chief's office, patrol bureau, resource bureau, investigations bureau, and administration bureau. The figures presented here are for illustrative purposes only and do not represent actual budgeted or spending amounts. Just a few units are presented here as an example.

Overtime worked 1/1/05 through 12/1/05 (91.7% of year)

Unit	Contingency		Increment		Court		FLSA Court		Off/Deadtime		Totals	
	Hours	Cost (\$)	Hours	Cost (\$)	Hours	Cost (\$)	Hours	Cost (\$)	Hours	Cost (\$)	Cost (\$)	Cost (\$)
PATROL BUREAU												
District 1	10,006	376,693	4,848	193,926	5,504	195,915	141,048	203,502	8,614	203,502	32,963	1,111,087
Budget		450,000		250,000		200,000		150,000		150,000		1,200,000
% budget spent		94.2%		77.6%		98.0%		135.7%		135.7%		92.6%
District 1-Event Planning	1,607	77,905	95	4,843					2	57	1704	82,807
Budget		75,000		5,000		0		0		0		80,000
% budget spent		103.9%		96.9%								103.5%
INVESTIGATIONS												
Criminal Investigation	7611	304,488	12,394	487,811	512	19,451	1,228	47,128	920	23,259	22,666	882,139
Budget		500,000		350,000		20,000		15,000		15,000		900,000
% budget spent		60.9%		139.4%		97.3%		314.2%		155.1%		98.0%

2. Overtime Trend Analysis Sample Report

This report compares spending in specific units and types of overtime for the same period for the previous years. In this example, the amount of incremental overtime hours used in each district is compared to the district workload demand as represented by calls for service and Part One crimes. It then computes the change in overtime over the time period. These types of reports could assist CPD determine units (such as particular districts) undergoing significant trends in overtime use and whether that change is related to changes in workload demand (such as calls for service, part 1 crimes) or if it is related to other issues such as staffing changes. The figures presented here are for illustrative purposes only and do not represent actual budgeted or spending amounts.

	2002			2003			2004		
	Calls for Service	Part 1 Crimes	Increment OT	Calls for Service	Part 1 Crimes	Increment OT	Calls for Service	Part 1 Crimes	Increment OT
District 1 *	55,417	5,651	5,440.96	57,346	5,393	5,014.82	58,823	5,457	4,848.92
District 2	46,436	4,247	1,166.44	47,977	4,580	1,777.13	45,756	4,141	2,172.44
District 3	70,100	7,653	2,492.13	69,652	7,140	3,284.47	70,289	6,879	4,196.49
District 4	63,553	6,310	1,709.41	62,396	6,022	2,155.94	62,031	5,457	2,127.41
District 5	56,617	5,365	1,121.15	58,016	5,498	2,073.62	55,927	5,046	2,396.48
TOTAL	292,123	29,226	11,930.09	295,387	28,633	14,305.98	292,826	26,980	15,741.74
							Calls change, 02-04	Crime change, 02-04	Increment OT use change, 02-04
District 1							6.1%	-3.4%	-10.9%
District 2							-1.5%	-2.5%	86.2%
District 3							0.3%	-10.1%	68.4%
District 4							-2.4%	-13.5%	24.5%
District 5							-1.2%	-5.9%	113.8%
TOTAL							0.2%	-7.7%	31.9%

* District 1 incremental OT figures do not include Event Planning Incremental OT

4. Workload Analysis Sample Report

This example compares amount of incremental overtime hours used in each district to the workload demand of that district, as represented by calls for service and Part One crimes. This report would alert CPD if any unit began using an amount of overtime disproportionate to its workload.

	2002			2003			2004		
	% of Calls for Service	% of Part 1 Crime	% of Increment OT	% of Calls for Service	% of Part 1 Crime	% of Increment OT	% of Calls for Service	% of Part 1 Crime	% of Increment OT
District 1	19.0%	19.3%	45.6%	19.4%	18.8%	35.1%	20.1%	20.2%	30.8%
District 2	15.9%	14.5%	9.8%	16.2%	16.0%	12.4%	15.6%	15.3%	13.8%
District 3	24.0%	26.2%	20.9%	23.6%	24.9%	23.0%	24.0%	25.5%	26.7%
District 4	21.8%	21.6%	14.3%	21.1%	21.0%	15.1%	21.2%	20.2%	13.5%
District 5	19.4%	18.4%	9.4%	19.6%	19.2%	14.5%	19.1%	18.7%	15.2%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

5. Comparative Activity Analysis Sample Report

Similar to the first two reports, this report would present information on spending for specific activities and compare them to the amount of use in previous years. This report would also identify particular areas of concern if overtime spending changed significantly. CPD can report this information from its Access database but the recommended report would also include information on spending in previous years. Figures used are illustrative and not actual.

Overtime Use for Specific Activities, 2003-2005

Program	Type	2005 Cost	2004 Cost	2003 Cost	Change, 03-05
All American Birthday Party	Contingency	\$3,547	\$3,804	\$3,435	3.3%
Downtown Holiday PVO	Contingency	\$56,120	\$48,012	\$50,113	12.0%
Field Training Officers	Contingency	\$166,825	\$192,357	\$167,120.94	-0.2%
Court	Court	\$712,365	\$705,951	\$695,311	2.5%
Offtime/deadline	Court	\$996,174	\$905,996	\$860,853	15.7%
Investigations	Increment	\$483,222	\$489,882	\$471,452	2.5%
Late Radio Runs	Increment	\$109,532	\$107,426	\$113,244	-3.3%
Miscellaneous	Increment	\$24,064	\$435,122	\$428,155	-94.4%*

* Note that much of the change in Miscellaneous came from a reclassification of overtime that had previously been included in this category.

6. Top Earners Sample Report

2005 Top Overtime Workers (all CPD staff working 3200+ hours)

Name	On-Duty Hours Worked	City Overtime Hours	Off-Duty Hours	Total Work Hours	Avg. annual hrs/wk (Total/50)
Police Officer A	1920	550	1750	4220	84.4
Police Specialist B	1850	400	1900	4150	83
Police Officer C	1760	1150	1050	3960	79.2
Sergeant D	1880	650	950	3480	69.6
911 Dispatch Operator F	1950	1400	0	3350	67

Appendix D: Full Text of CPD Response

City of Cincinnati



Interdepartmental
Correspondence Sheet

Date 4/12/05

To Valerie A. Lemmie, City Manager
From Colonel Thomas H. Streicher, Jr., Police Chief *THS*
Copies to
Subject **INTERNAL AUDIT OF POLICE OVERTIME: CPD
RESPONSES AND WORKPLAN**

This report provides responses to each finding presented in the Audit of Police Department Overtime draft report which was prepared by the Internal Audit Division of the Finance Department.

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

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. The results of the survey are attached in a chart titled Overtime and Overall Budget Comparison.

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.

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

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**.

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

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.

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

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.

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

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.

The revised procedure will be approved and implemented by 5/1/05.

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

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.

Finding 7: Scheduling of neighborhood officers is one example of how district commanders could better manage overtime.

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.

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

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.

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

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.

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.

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.

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

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.

Finding 12: A review of schedules for officers who work a great amount of off-duty details detected violations not caught by the DCU scheduling system.

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.

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

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.

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.

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

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

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.

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

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

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

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.

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

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.”

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

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.

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

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.

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

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 perform 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.

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

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.

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

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

Work Plan Summary

1. The Police Department will meet with the Finance Department to develop a process for reconciling records and databases (finding 1, 3, and 4).
2. The Police Department will revise Procedure 12.825. Inspections Section, in conjunction with the Fiscal and Budget Section, will conduct a six month audit to insure overtime is justified, necessary, and properly and accurately recorded (finding 5, 8, and 9).
3. The Police Department will create two reports to improve oversight and management of overtime (finding 6, 7, 8):
 - 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.
4. The Police Department will revise Procedure 13.105 and will create an Outside Employment Detail Inspection Report to be completed by supervisors when they inspect details in their District (finding 10).
5. The Police Department will revise Procedure 19.140 (findings 10, 11, 12, 13, 15, 16, 17, 19, 23).
6. The Police Department will conduct six month audits: **overtime** (assess justification, necessity), **court attendance** (insure primary officer concept), **outside employment** (review of 100 hours reviews by Districts/Sections and appropriate corrective/disciplinary action).

Police Overtime Audit							
Work Plan							
<i>Task</i>	4/11/2005	4/15/2005	4/20/2005	5/1/2005	5/15/2005	6/15/2005	7/15/2005
Reconcile Data/Finance Dept			1st Meeting				
Revise 12.825			Submitted to Chief	Procedure Approved/Implemented			
Revise 13.105			Submitted to Chief	Procedure Approved/Implemented			
Revise 19.140			Submitted to Chief	Procedure Approved/Implemented			
Qtrly Budget Status Report	1st report						2nd report
Monthly Overtime Report	1st report				2nd report		
Audit of Overtime							1st Report
Audit of 100 hours Review							1st Report
Audit of Court/Primary Officer							1st Report