

Internal Audit Report



Miami-Dade School Police Department Overtime Payroll



Various internal control weaknesses that may adversely impact the police overtime budget need to be addressed. Cost savings can be achieved through better management.

June 2008

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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June 12, 2008

Members of The School Board of Miami-Dade County, Florida
Members of the School Board Audit Committee
Dr. Rudolph F. Crew, Superintendent of Schools

Ladies and Gentlemen:

In accordance with the approved 2007-08 Annual Audit Plan, we performed an audit of the Miami-Dade Schools Police Department (M-DSPD) overtime payroll. The objectives of the audit were to determine whether adequate policies, procedures and management controls are in place to maximize the efficient use of overtime as well as whether staffing levels and shift allocations are designed to minimize overtime compensation. In addition, it addressed whether the budget is adequate for mandates requiring overtime

Our audit concluded that action is needed by the Miami-Dade Schools Police Department to ensure that it does not continue to exceed its annual overtime budget. There is also a need for sufficient and proper documentation of overtime payroll. This could be achieved in part by more closely adhering to established policies and procedures. There were a number of areas noted where overtime cost could be reduced by improving internal controls and management practices. Two important areas for substantial savings are reimbursable overtime and extra duty for court appearance.

A recently published audit report by Florida Auditor General concluded that the amount of police overtime was excessive and a cost-benefit analysis was not performed to determine possible alternatives to paying overtime. We had found that improvements in these areas must be addressed.

Our findings and recommendations were discussed with management. Their responses along with explanations are included herein. As always, we would like to thank the Police Department for their cooperation and courtesies extended to our staff during the audit.

Sincerely,

Allen Vann, CPA
Chief Auditor

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EXECUTIVE SUMMARY

The Miami-Dade Schools Police Department (M-DSPD) has historically exceeded its budget for overtime.

Police Department Analysis of Budget to Actual Overtime				
Fiscal Year Ended	Overtime Budget	Overtime Expenditures	Amount Over/(Under)	Percent Over/(Under)
06/30/05	\$1,471,460	\$1,604,912	\$133,452	9.07%
06/30/06	\$1,605,079	\$1,744,310	\$139,231	8.67%
06/30/07	\$1,823,990	\$2,165,502	\$341,512	18.72%

While overtime management policies and controls exist, some policies are not being enforced and some controls are not functioning as designed. National studies have shown that police overtime can be controlled through a combination of analysis, recordkeeping, management and supervision. The Police Department needs to redouble their efforts in these areas.

We tested overtime for three sample pay periods and found that of the 6,459 hours of overtime, 2.2% were not supported by backup documentation. On an annual basis this would amount to close to \$50,000 in unauthorized overtime compensation paid by the Police Department. In 2.4% of the tested overtime, one or more authorizing signatures were missing representing over \$64,000 in overtime on an annual basis. We also tested 39 "Extra Duty Authorization" forms supporting reimbursable overtime compensation and found that 92% lacked one or more authorizing signatures. This represents almost \$33,000 in additional unauthorized overtime compensation.

Overpayment of overtime resulted from departures from established procedures and contract provisions. In eight instances, overpayments of overtime compensation totaling \$1,516, to police officers were noted. In addition, 10 officers were allowed to exceed the 64-hours per pay period limit, without written approval as required by the Fraternal Order of Police contract. Ten other officers were allowed to violate operating procedures by working extra duty assignments that began or ended outside the required time delay between assignments.

There is a need for improved documentation for overtime paid to school police officers for subpoenaed court appearances outside of their regular work hours. Subpoenas could be attached to the overtime authorization form. Also, there

would be a cost savings if officers are paid for the actual time in court plus reasonable travel time instead of the current practice of paying a four (4) hour minimum required by contract. Our analysis of actual time in court as opposed to the four hour minimum paid indicates a potential annual savings of over \$44,000. In future negotiation of the Police contract, management should attempt to eliminate the four hour minimum provision.

The audit noted what appears to be an apparent inequity among overtime earners. Forty officers or 17% of those eligible for overtime received 41% of the total overtime paid. Individual overtime varied from \$50 to \$91,100 and 0.11% to 143% of base salary. Because only one of the 10 police locations maintained an extra duty seniority roster, we could not determine if the overtime was being assigned equitably.

Improved processes and management over reimbursable overtime would strengthen the department's budgetary position. We found that management is unable to determine the amount that was billed, received and outstanding for overtime that is reimbursable from schools, district administrative offices and private entities. In addition, written policy and standards regarding the number of officers required to cover these events would also enhance the department's budgetary position.

Based on our observations, we have made 25 recommendations. We are awaiting a response from management, which are included in our report.

INTERNAL CONTROLS

Our overall evaluation of internal controls for M-DSPD overtime is summarized in the table below.

INTERNAL CONTROLS RATING			
CRITERIA	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE
Process Controls		X	
Policy & Procedures Compliance		X	
Effect		X	
Information Risk		X	
External Risk		X	

INTERNAL CONTROLS LEGEND			
CRITERIA	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE
Process Controls	Effective	Opportunities exist to improve effectiveness.	Do not exist or are not reliable.
Policy & Procedures Compliance	In compliance	Non-Compliance Issues exist.	Non-compliance issues are pervasive, significant, or have severe consequences.
Effect	Not likely to impact operations or program outcomes.	Impact on outcomes contained.	Negative impact on outcomes.
Information Risk	Information systems are reliable.	Data systems are mostly accurate but can be improved.	Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions.
External Risk	None or low.	Potential for damage.	Severe risk of damage.

BACKGROUND:

The Miami-Dade Schools Police Department (M-DSPD), the fifth largest law enforcement agency in Miami-Dade County, has an authorized strength of 220 sworn law enforcement personnel. The organizational structure is presented in the condensed organizational chart on page 5.

The M-DSPD general fund budget for the 2006-07 fiscal year was \$21.9 million, of which \$1.8 million or 7.86% was budgeted for overtime. A recently published audit report¹ by the Florida Auditor General covering various aspects of the School District operations, indicated that police overtime was \$3,282,703 during FY 2006-07. The report concluded that the amount of overtime was excessive and a cost-benefit analysis not performed to determine possible alternatives to paying overtime.

Police overtime has long been a national concern. In May of 1998, the U.S. Department of Justice sponsored a research project titled "Police Overtime: An Examination of Key Issues".² The study concluded that, "Overtime can be successfully controlled through a combination of analysis, recordkeeping, management, and supervision". The study suggested that through peer pressure, the officers may even supervise themselves if the amount of overtime worked is posted publicly at regular intervals as some police departments do. The study further concluded that overtime should be viewed, within limits, as an unavoidable cost of policing due to certain unavoidable circumstances. In spite of this, however, the study's authors believe that while overtime can never be eliminated, it can be successfully controlled, resulting in substantial savings.

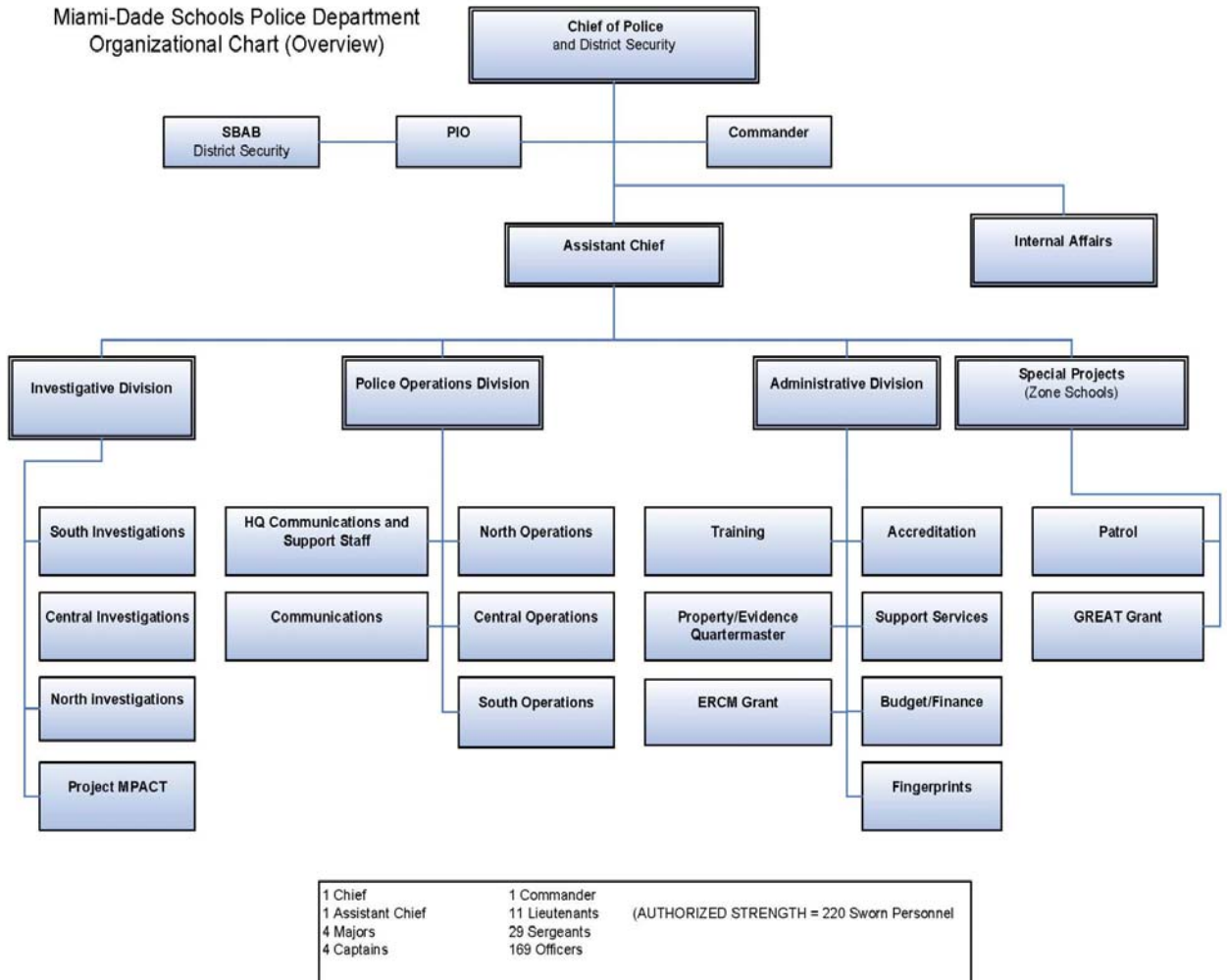
The International Association of Police Chiefs, National Law Enforcement Policy Center has created a model overtime policy document³ to assist police departments in their quest to control overtime expenditures. Among the procedures listed in the model are to ensure that: 1) overtime hours worked are pre-approved by the appropriate supervisor; 2) relate to work that cannot otherwise be performed during normal working hours or needed to meet vital

¹ Auditor General, David W. Martin, CPA, *Miami-Dade County District School Board Financial, Operational, and Federal Single Audit, For the Fiscal Year Ended June 30, 2007*, Report No. 2008-158, State of Florida Auditor General, March 2008, pp. 5-6.

² Bayley, David H. and Robert E. Worken, *Police Overtime: An Examination of Key Issues*, a research in brief for the U.S. Department of Justice, Office of Justice Programs, National Institute of Justice, May 1998, p.2.

³ *Overtime*, a concepts and issues paper produced under a grant from the U.S. Department of Justice, Bureau of Justice Assistance for the International Association of Chiefs of Police (IACP).

services; and 3) recorded by category and analyzed for unusual variances, among other things.



As of 4/30/08

OBJECTIVES, SCOPE AND METHODOLOGY

In accordance with the approved 2007-08 Annual Audit Plan, we performed an audit of the M-DSPD overtime payroll. The objectives of the audit were to determine whether:

- adequate policies, procedures and management controls are in place to maximize the efficient use of overtime;
- staffing levels and shift allocations are designed to minimize overtime compensation; and
- the overtime budget is adequate for mandates requiring overtime

The scope of our audit covered operations during the period of July 1, 2006 to December 31, 2007. Procedures performed to satisfy the audit objectives were as follow:

- Interviewed M-DSPD staff;
- Reviewed operating policies and procedures, Fraternal Order of Police union contract and applicable School Board Rules;
- Examined on a sample basis, payroll transactions and documentation including overtime authorizations, shift strength reports, overtime tracking reports, and reimbursable overtime documentation;
- Made site observations at the school police locations.
- Performed various other audit procedures as deemed necessary.

Our audit was conducted in accordance with generally accepted government auditing standards applicable to performance audits contained in Government Auditing Standards issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit included an assessment of applicable internal controls and compliance with requirements of policies, procedures and School Board Rules to satisfy our audit objectives.

FINDINGS AND RECOMMENDATIONS

1. OVERTIME BUDGET EXCEEDED

During the annual budget process the Office of Budget management reviews the prior year budget and expenditures in order to derive a planned amount for the current year's budget. This planned amount and the actual school police salaries and fringes for all current employees are entered into the budget development system. Overtime allocations are reflected in the system as separate line item amount. If the planned amount is insufficient, an increase may be granted if justified by the department and approved by the Deputy Superintendent, Business Operations. The planned amount is allocated by M-DSPD staff by account structure in order to distribute the dollars as they will be used. State law prohibits expenditures which exceed appropriations authorized by the School Board.

A trend analysis of the overtime budget compared with the overtime expenditures for fiscal years ended June 30, 2005, 2006 and 2007 disclosed the following:

- For the fiscal year ended June 30, 2005, expenditures exceeded budget by \$133,452 or 9.07%.
- For the fiscal year ended June 30, 2006, expenditures exceeded budget by \$139,231 or 8.67%.
- For the fiscal year ended June 30, 2007, expenditures exceeded the overtime budget by \$341,512 or 18.72%.

The Budget and Police Departments concerns about out of control overtime spending are well documented: On April 30, 2007, the Office of Budget Management advised M-DSPD of a projected overtime budget shortfall. Likewise, on October 16, 2007 the Chief Budget Officer notified the Chief of Police of a projected deficit of \$100,000 and on December 11, 2007 notified him that the projected deficit was estimated at \$152,657. In response, the Chief submitted a memorandum dated December 21, 2007 to the Chief Budget Officer detailing a plan addressing the projected deficit. Notwithstanding, the most current projection through March 28, 2008 indicates a year-end shortfall of \$561,090.

M-DSPD management stated that unfunded mandates play a part in the budget deficit. Documents obtained by the auditors show that these mandates equaled \$71,240 for fiscal year 2007 and estimated at \$74,740 for fiscal year 2008.

RECOMMENDATION

- 1.1 **M-DSPD management should carefully review staffing needs and exercise greater control over the authorization and expenditure of overtime.**

Responsible Department: Miami-Dade Schools Police

Management Response: Management has conducted an assessment of staff coverage in the areas where overtime was being heavily incurred. Administrative staff has shifted officer's assignments to these areas where minimal staffing is required (patrol). This has left a shortfall in coverage at the school sites; however, every effort is being made to prevent overtime in this area.

- 1.2 **Review the National Institute of Justice Research brief titled "Police Overtime: An Examination of Key Issues" – May, 1998; and the International Association of Chiefs of Police (IACP) National Law Enforcement Policy Center concepts and issues paper titled "Overtime" – May 1, 2000; and implement the recommended model overtime policy where possible.**

Responsible Department: Miami-Dade Schools Police

Management Response: A review of the article revealed basic concepts in evaluating and controlling overtime costs in a police department. The analysis of a foreseeable workload and utilization of resources was an important factor in this article. Therefore, it is one that our administrative staff will work with in identifying overtime situations and how they can be addressed.

2. OVERTIME APPROVAL AND DOCUMENTATION NEEDS IMPROVEMENT

Overtime expenditures, including fringe benefits (i.e., employer's FICA and social security contributions), for M-DSPD for the 2006-07 school year were approximately \$2.17 million. M-DSPD policy requires all overtime to be approved by a supervisor. It is also worth noting that the IACP Overtime Model Policy recommends that under normal circumstances, all overtime receive advance authorization and approved for payment by the designated supervisor.⁴

We tested 6,459 overtime hours costing \$286,529, including fringe benefits, covering three pay periods for overtime authorization. This represents 14% of the Police overtime during the 2006-07 fiscal year. We noted the following:

- 2.1 There was no supporting documentation provided for 140.5 hours or 2.2% of the hours tested. This represents \$6,765, including fringe benefits. Excluding the four pay periods when school is not in session, this projects to \$49,610 annually.
- 2.2 One or more of the required signatures were missing on the "Overtime Authorization Forms" for 149 hours or 2.4%, representing \$8,728. This amount projects to \$64,006 annually.
- 2.3 Approximately 270 hours were approved for what in our opinion represents non-essential administrative functions. These include functions such as uniform fitting, annual physical exams, background paperwork, fixing desk top, training, worker's compensation, moving police vehicle, picking up signed contract and so forth. The IACP Overtime Model Policy recommends that supervisors authorize overtime only to meet vital service demands of the department. Those functions that could otherwise be performed during regular work hours should not be performed on overtime.⁵

We also tested reimbursable overtime. M-DSPD performs certain overtime duties at schools and other locations. The cost of this overtime is reimbursed to the Department by the locations and requires a separate form titled "Extra Duty Authorization." On 36 or 92.3% of the 39 "Extra Duty Authorization" forms tested,

⁴ *Overtime – Model Policy*, appendix to a concepts and issues paper produced under a grant from the U.S. Department of Justice, Bureau of Justice Assistance for the International Association of Chiefs of Police (IACP), pp.1-2.

⁵ *Ibid*, p.2.

one or more of the required signatures were missing. The value of the related extra duty was \$32,811.

RECOMMENDATIONS

- 2.1 Enforce the department's policy requiring advanced authorization, supervisory approval, and the required supporting documentation of overtime hours before processing for payment.**

Responsible Department: Miami-Dade Schools Police

Management Response: Supervisors who sign payroll have been directed to carefully scrutinize each overtime slip submitted to ensure they are complete. The authorization and approval of overtime situations will only pertain to non-emergency situations that are known or planned in advance. Roll call discussion and review of the appropriate Standard Operating Procedures, Secondary Employment #3, has been conducted so there is total understanding with this issue.

- 2.2 The approving supervisor should verify that the overtime hours on the working roster agree to the supporting documentation on file and the hours on the "V" coded Daily Payroll Attendance Sheet.**

Responsible Department: Miami-Dade Schools Police

Management Response: Station/Unit supervisory personnel will conduct daily checks of recorded overtime hours and review the supporting documentation to assure hours are appropriate and have been transferred to the "V" payroll roster appropriately.

- 2.3 Supervisors should be directed to refrain from authorizing overtime for non-essential, routine, administrative functions.**

Responsible Department: Miami-Dade Schools Police

Management Response: Station/Unit commanders will discuss with their supervisory staffs the appropriate situations in which overtime will be approved. A new overtime coding directive (08/#02) has been written to establish the proper identification/classification of necessary overtime events. Failure to comply with the listed directions will result in disciplinary action.

3. OFFICERS ARE BEING OVERPAID

In the three pay periods tested, the auditor found three instances where an officer's time as reported on the overtime authorization form overlapped with either his/her regular shift or another overtime duty.

- On March 6, 2007 an officer submitted overtime from 3:00 pm to 11:00 pm while an attendance roster indicates that the officer was working the 8:00 am to 4:00 pm shift. There is one hour of overlap in this case; this represents cost to the District of \$60 including fringe benefits.
- On March 7, 2007, an officer submitted overtime from 12:00 pm to 4:00 pm while the attendance roster has the officer working a shift from 8:30 am to 4:30 pm. There is a four hour overlap in this case, representing cost to the District of \$165 including fringe benefits.
- On for March 8, 2007 an officer submitted overtime hours from 10:00 am to 1:00 pm for a charter school and also submitted overtime for a court appearance starting at 10:05 am. The time that the officer left the court is not stamped on the form. The officer was paid a total of seven hours (three hours for his charter school duty and four hours for his court appearance), representing cost to the District of \$268 including fringe benefits.

RECOMMENDATION

3.1 Review overtime forms for discrepancies prior to processing for payment.

Responsible Department: Miami-Dade Schools Police

Management Response: Station/Unit commanders will discuss with their supervisory staffs the importance of careful scrutiny when signing overtime slips. Discrepancies of working hours or inappropriate explanation of the work performed will be questioned and corrected by line supervisory personnel, prior to submitting the overtime slip for final approval by the Station/Unit payroll supervisor.

4. DUPLICATE OVERTIME PAYMENTS WERE PROCESSED

The Payroll Procedures Manual requires that all hours on overtime authorization forms be transferred to the “V” coded Daily Payroll Attendance Sheet (DPAS) prior to payroll processing. When overtime authorization forms are submitted after the close of the current pay period, the hours must be entered in the DPAS for the correct period and the transaction must be processed as a payroll write-in.

Improved accuracy in payroll reporting could be achieved if hours are transferred to the respective DPAS and the write-in transactions are processed timely. There are inconsistencies in the process, which result in the following:

- 4.1 Hours are not being recorded in the period that the overtime was performed. In order to track the limits on overtime per pay period imposed by the Fraternal Order of Police Contract, it is necessary to record the hours in the correct pay period.
- 4.2 Six instances were found where officers had faxed their overtime authorization forms to the payroll clerk in order to meet the payroll processing deadline. Later, the originals were sent by mail and were processed a second time as part of a subsequent payroll period. As a result, 26.5 hours of overtime was paid twice creating an overpayment of \$1,149, including fringe benefits.

RECOMMENDATIONS

- 4.1 **Adhere to District’s payroll procedures and timely transfer overtime hours reported in the authorization forms to the Daily Payroll Attendance Sheet (DPAS) for the respective day. Compliance should be verified against the working payroll roster prior to final approval of the payroll.**

Responsible Department: Miami-Dade Schools Police

Management Response: The Payroll Procedures Manual will be adhered to by all support personnel. A meeting with all Support Specialists who are involved with payroll processing will be held, prior to July 1, 2008, where District policy will have been reviewed. Support personnel should also inform the Station/Unit supervisor when late overtime slips are submitted for processing. This situation will be addressed by the supervisors to prevent further issues with payroll processing.

4.2 Develop procedures for processing out-of-date overtime authorization forms to prevent duplication of payment.

Responsible Department: Miami-Dade Schools Police

Management Response: Overtime forms are faxed due to officers who are on Field Training working in one area, while being paid in another. This situation occurs at least four times during the field training process; therefore, an employee's pay location can not be changed until they have been assigned a permanent position.

Meeting with the Support Specialists will include the following procedures to prevent the duplicate payment of faxed overtime slips. When received, the payment amount will be recorded on the "V" payroll roster on the appropriate date. The payment of hours will be processed. Upon receipt of the original overtime slip the Support Specialist will check the file and review the date of the overtime worked. If hours are recorded, the faxed copy of the overtime form will be removed and the original will replace it; thereby, preventing the duplicate payment on the overtime.

5. OFFICERS ARE WORKING OVERTIME HOURS IN EXCESS OF THE LIMIT ESTABLISHED BY CONTRACT

The Fraternal Order of Police Contract states that an employee shall not work more than 64 hours of overtime during any pay period without written approval from the Chief of Police. This limit was exceeded in each of the three pay periods tested. Ten (10) employees were found to be in violation of the contract requirements. The excess varied between one (1) and 21 hours. The cost of the excess hours for the periods tested amounted to \$8,615, including fringe benefits. This represents an annual projected amount of \$63,174.

The officers' overtime duties at the school sites are authorized, reviewed and processed for payment by the school site administration. The overtime worked at the M-DSPD locations is authorized, reviewed and processed for payment by M-DSPD administration. There is currently no comprehensive review of each officers' overtime throughout the district. There is also no process in place to monitor and tie together overtime assignments worked at multiple locations when authorizing police overtime. Therefore, overtime worked at various district locations could collectively exceed established limits.

It is also worth noting that the IACP Overtime Model Policy recommends that police departments maintain records of individual and summary data of overtime worked on a monthly basis, and that management monitor the information.⁶ Such reports and monitoring may result in reducing overtime costs.

RECOMMENDATIONS

5.1 Comply with the Fraternal Order of Police Contract's 64-hours per pay period limit.

Responsible Department: Miami-Dade Schools Police

Management Response: It is the officer's responsibility to know the contents of their contract in regard to managing their overtime hours and the limit imposed. Oversight is continual and disciplinary action is taken if an officer flagrantly works in excess of the contractual amount of hours allowed and does not inform supervisors of the circumstances. To monitor and ensure compliance, supervisors will utilize the extra-duty roster, in response to recommendation 5.2.

⁶ *Ibid*, p.1.

- 5.2 Develop procedures and processes to monitor and account for the cumulative overtime hours worked by each officer during the pay period and to ensure that overtime in excess of the limit is not assigned.**

Responsible Department: Miami-Dade Schools Police

Management Response: Station/Unit will maintain a roster of extra-duty jobs worked by each officer at every work site; to include name of site, days and hours worked per week. Supervisors will direct officers in roll call to inform the designated supervisor (sergeant or lieutenant) if they work an additional shift. This will provide a current up-to-date account of night school hours worked per week. This will provide supervisors the ability to limit other overtime hours for the officers assigned to their area; thereby, preventing them from going over the contract limit.

6. SOME TRAVEL TIME BEING PAID AS OVERTIME IN VIOLATION OF PROCEDURE

M-DSPD's Standard Operating Procedure #3 states that an officer will not be allowed to work an extra duty job if the job starts or ends within one hour of another extra duty assignment, except if the job is located at the same work location. This will allow for ample travel time between jobs.

In the three pay periods tested, a total of 10 instances were disclosed where officers worked an extra duty assignment that either started or ended within one hour of another extra duty assignment. The approximate amount of the expenditure was \$419, including fringe benefits, for a projected annualized total of \$3,076.

RECOMMENDATION

- 6.1 Ensure officers are aware of the M-DSPD Standard Operating Procedure #3 and enforce compliance. The payroll clerk and appropriate management should review the dates and times posted on the authorization forms to ensure compliance.**

Responsible Department: Miami-Dade Schools Police

Management Response: Secondary Employment Standard Operating Procedure #3 has been amended to reflect that jobs can be worked within one half-hour of each other, if travel permits. Supervisors will be required to check the entries on the overtime forms to verify that no scheduling conflicts occur. It will also be the responsibility of the supervisor to ensure that an officer who works an extra-duty job on the opposite side of the county are not leaving from their primary duty early to get to the extra-duty job.

7. OVERTIME RELATED TO COURT APPEARANCES IS EXCESSIVE

When an officer is subpoenaed to appear in court, at a time other than his/her regular work hours, he/she shall be paid overtime equal in duration to the actual time required by the court appearance, including reasonable travel time or four (4) hours, whichever is greater. M-DSPD uses "The Miami-Dade Police Department Court Attendance/Overtime Authorization" form to report overtime court appearance hours. The audit disclosed the following:

- 7.1 It is not current department policy to attach the subpoena to the authorization forms. Therefore for all 47 forms reviewed, the auditor was not able to verify that the officer was required by subpoena to appear in court.
- 7.2 Five (5) or 11%, of the 47 forms reviewed were submitted using the incorrect form. These forms had no space designated to record "Time In" or "Time Out." An additional 11 (23%) of the forms reviewed were missing either the stamped "Time in" or "Time Out." Moreover, the spaces for "waiting time" and "testifying time" were left blank.
- 7.3 For the three pay periods tested, extra-duty overtime expenditures of \$7,302, including fringe benefits were paid to officers for court appearances, as allowed by the current union contract. However, if the district had paid overtime, based on actual time in court, the amount paid would have been \$1,267 or \$6,036 less. The difference between the overtime per the union contract and overtime based on actual hours represents an annualized projected difference of \$44,264. The table on the following page shows examples of the variances in terms of actual time in court versus amount paid per contract.

We recognize that employees who are called back to work should be allowed a reasonable amount of time to travel to and from extra duty/overtime assignments. However, the minimum four hours allowed appears to be excessive and costly.

The IACP Overtime Model Policy recommends that police departments coordinate efforts with the court and prosecutor's office to establish overtime limits.⁷ The National Institute of Justice recommends that court appearances be

⁷ *Ibid*, p.2.

coordinated to coincide with usual working hours, rather than overtime hours. They also recommend that agreement be reached with district attorneys to subpoena only those officers listed on arrest reports whose testimony might be important.⁸

SAMPLE COMPARATIVE ANALYSIS OF COURT-RELATED EXTRA DUTY HOURS PAID VERSUS WORKED			
Hours Paid To Employee Based On Union Contract	Actual Time In Court (In Hours)	Hours Paid In Excess of Actual Time In Court	Difference As A Percent
16	3.80	12.20	321%
8	0.30	7.70	2567%
4	0.00	4.00	4000%
12	0.20	11.80	5900%
4	0.10	3.90	3900%
16	2.10	13.90	662%
12	0.40	11.60	2900%
12	2.50	9.50	380%
8	0.10	7.90	7900%
8	0.70	7.30	1043%

RECOMMENDATIONS

7.1 Implement a procedure requiring that the subpoena be attached to the Court Attendance/Overtime Authorization form.

Responsible Department: Miami-Dade Schools Police

Management Response: Administrative Directive #08-03, has been written to indicate procedures for court attendance and submission of court slips. The following verbiage has been written into Standard Operating Procedure #37/Court Activities, as indicated: “A Court Attendance/Authorization Form must be completely filled-in to include; stamped time-in, time-out, date, type of court, etc., and have the corresponding subpoena attached in order to be properly recorded and processed.”

⁸ Bayley, David H. and Robert E. Worken, *Police Overtime: An Examination of Key Issues*, a research in brief for the U.S. Department of Justice, Office of Justice Programs, National Institute of Justice, May 1998, p.6.

Eligible employees are entitled to overtime compensation in accordance with the applicable collective bargaining agreement. Time compensation is based on the time stated on the deposition or subpoena. An employee who responds to court/deposition within one hour of their regularly scheduled shift receives overtime consistent with an extension of shift. Any time beyond an hour is paid at industry standard (either 3 or 4 hours) in accordance with the collective bargaining agreement.

- 7.2 Require officers to use the designated Court Attendance/Overtime Authorization forms when submitting overtime for court appearance. All fields in the form should be completed before submitting.**

Responsible Department: Miami-Dade Schools Police

Management Response: Please refer to Management Response 7.1.

- 7.3 Review Section 9 of Article XX of the FOP Labor Contract and consider negotiating more reasonable terms by reducing the amount paid for overtime to actual travel and work times.**

Responsible Department: Miami-Dade Schools Police

Management Response: Please refer to Management Response 7.1.

8. DOCUMENTATION OF HOW OVERTIME IS ALLOCATED AMONG OFFICERS IS LACKING

The Commission of Florida Accreditation Standards (CFA) 9.01 and 9.02a-e and the Fraternal Order of Police (FOP) Contract require that overtime be assigned based on seniority. These standards provide detailed guidance for assigning overtime to officers. In order to meet this requirement, a temporary extra duty roster should be maintained at each work location. This roster must list all sworn personnel in order of seniority as well as prior assignment dates and duties. As the overtime or temporary extra duty request is received, it is to be offered to the “home school” officer and then to the officer next in the roster, at the respective work location.

- 8.1 For the 2006-07 school year, the extra duty roster was only being maintained at one of the 10 M-DSPD locations visited. Therefore we could not determine if M-DSPD was following the established procedures to insure fair and equitable assignment of overtime hours.

Although our audit could not determine if overtime duties were offered according to accreditation standards, our review of overtime compensation reports obtained from Information Technology Services (ITS) disclosed the following:

- During fiscal year 2006-07, 237 police officers earned overtime. The top 40 overtime earners represented 17% of the total population and earned \$1.71 million, including fringe benefits or 41% of total overtime expenditures.
- The amounts individually earned during fiscal year 2006-07 ranged from \$50 to \$91,100, or 0.11% to 143% of the employees’ base salaries. The following table presents a sample of the top 10 police overtime earners.

TOP TEN POLICE OVERTIME EARNERS FOR FY 2006-07			
POSITION	BASE SALARY	OVERTIME PAID	OVERTIME AS A PERCENT OF BASE SALARY
Patrol Officer	\$52,608	\$75,370	143%
Sergeant	\$64,280	\$65,487	102%
Sergeant	\$67,762	\$61,622	91%
Lieutenant	\$71,903	\$61,360	85%
Patrol Officer	\$46,385	\$45,906	99%
Sergeant	\$48,675	\$45,027	93%
Lieutenant	\$62,314	\$40,015	64%
Patrol Officer	\$46,385	\$39,105	84%
Patrol Officer	\$40,141	\$37,972	95%
Patrol Officer	\$46,385	\$37,419	81%

8.2 Police officers patrolling the school areas, that have evening classes, are earning approximately \$1.97 million in overtime compensation. Even though this amount is budgeted at the school location and is the responsibility of the Principal, M-DSPD is responsible for supplying the officers. The full cost to hire an officer is approximately \$77,246 for the first year and \$49,245 thereafter. Analysis of staffing and scheduling may result in cost savings to the district. Total overtime and fringe benefits earned by District Security Services Personnel, including police officers, for the 2006-07 fiscal year was \$4.13 million, of which \$1.97 million was budgeted and paid at the school locations.

RECOMMENDATIONS

8.1 **Comply with the Commission of Florida Accreditation Standards and the Fraternal Order of Police Union Contract and maintain a temporary extra duty roster, by seniority, at each location. This roster should be used when assigning overtime duties.**

Responsible Department: Miami-Dade Schools Police

Management Response: In accordance with Standard Operating Procedure #3/Secondary Employment, Section V, Distribution of Overtime and Temporary Extra-Duty, a seniority roster will be maintained in every Station/Unit. Listed procedures will be adhered to in relation to the distribution of jobs.

In order to verify this procedure is being followed, each Station/Unit will forward a copy of the roster on the 28th of each month to the Captain of the Administrative Division to be kept on file for reference and verification of compliance. This procedure will be effective immediately.

District events are staffed based on collaboration with District staff, such as the Director of the Greater Miami Athletic Conference, and reviewed as to previous attendance, venue and time of year. Appropriately staffing is determined to include; foremost the safety of students, staff, and officers. Once staffing needs are determined, District/wide events are noticed to all eligible personnel through electronic mail, as well as, the Computer Aided Dispatch system; thereby, assuring all individuals have received notification. In addition, a submission deadline date is given as a cut-off for submitting work requests.

Once requests have been received, the Administrative Division Lieutenant will provide the responses to a detective/support personnel, who utilizes a seniority roster to assign officers to the detail. Once complete, the Lieutenant will check the assignments for any noted conflicts. The completed schedule is sent out through electronic mail to the affected personnel, as well as, to their supervisory staff.

- 8.2 M-DSPD should develop protocol to require that all requests from principals and other non-police department groups, for police personnel, are coordinated through the appropriate regional police stations. Officers should be permitted to work only those extra duties assigned to them through the established protocol.**

Responsible Department: Miami-Dade Schools Police

Management Response: In regard to night school assignments, individual site principals chose their assigned officers through an interview process. Their decision is based on performance and cooperative work ethic. Some do not consider the cost, rather what that officer provides to the educational setting. However, when a job such as this is vacated, the Station/Unit supervisor is notified, then offers the position to the daytime site officer first before any others are considered. The site principal does have the right to refuse any officer employment at their site based on their dissatisfaction of job performance.

In other scenarios, many extra-duty jobs are offered to the daytime site school resource officer based on their availability to work on the "V" payroll. The protocol in this case would be that the officer must inform

their supervisor(s) that they are working the extra job and fill other positions for that event through the Station/Unit. This will prevent the perception of favoritism from occurring and in addition the supervisors will always be aware when their officers are working.

All other assignments are called into the individual offices and the designated supervisor schedules these according to Standard Operating Procedure #3/Secondary Employment. An on-line request form, to be submitted to the District Forms Management site, is in development to provide a standard method in which school site personnel may request police services.

8.3 Perform an analysis of staffing needs to determine if additional staff or scheduling adjustments could result in cost savings to the district.

Responsible Department: Miami-Dade Schools Police

Management Response: Utilizing additional staffing is an issue at present time because we are losing officers to other departments that are offering better pay scales and benefits. This situation is due to budget constraints and work force reduction plans by the District. The addition of staff would certainly prevent the overtime expense; however, the current contingent of officers is providing all the required services needed. In regard to adjusting schedules, management has conducted an assessment and has adjusted manpower on certain shifts where the bulk of overtime expenses are incurred.

Presently, based on attrition of officers, the Department has fallen into a situation where overtime on the patrol shifts is unavoidable; however, supervisory staff are keeping tight scrutiny on the assignments.

9. POLICE SERVICES WERE RENDERED AT CHARTER SCHOOLS WITHOUT CONTRACT OR WRITTEN REQUEST

A legal opinion dated February 15, 2008, by the School Board Attorneys Office, advises M-DSPD that they have no jurisdiction to respond to charter school calls in the absence of a contract. In addition, the Commission of Florida Accreditation Standards state that in cases where the overtime hours are to be performed for an entity other than a district school or a District office, the entity will be required to submit a written request to the Station Commander of the Administrative Division for review.

During the three pay periods tested, there was a total of 680 hours submitted for overtime services provided to charter schools. No contract or written request for these services was presented for audit. The charges to the District were approximately \$26,184, including fringe benefits, which when projected for the school year, would amount to \$192,016. These expenditures were intended to be reimbursed to the district. Due to problems in the process for tracking reimbursements, (addressed in detail in Finding 10), the record of reimbursement is not complete. However, M-DSPD is currently attempting to track and recover any costs that were not reimbursed.

Furthermore, based on the legal opinion issued, the services were discontinued on March 11, 2008.

RECOMMENDATION

- 9.1 Prior to performing any police duties on behalf of charter schools or other non-school district entity, M-DSPD should enter into a contract to provide those services.**

Responsible Department: Miami-Dade Schools Police

Management Response: Charter schools were worked from 2006-08, until the legal opinion was rendered that the District school police department had no jurisdiction on these properties; therefore, we do not provide police services to these entities. Charges for extra-duty jobs were evaluated and Administrative Division personnel made personal visits to these entities requesting that full payment for services be rendered. Payment was received from all charter schools. Based on the legal opinion regarding jurisdiction, no jobs will be performed under a written contract at charter schools, as referenced in 9.2.

9.2 Prior to performing any overtime duties under the contract, a written request to the Station Commander of the Administrative Division should be obtained.

Responsible Department: Miami-Dade Schools Police

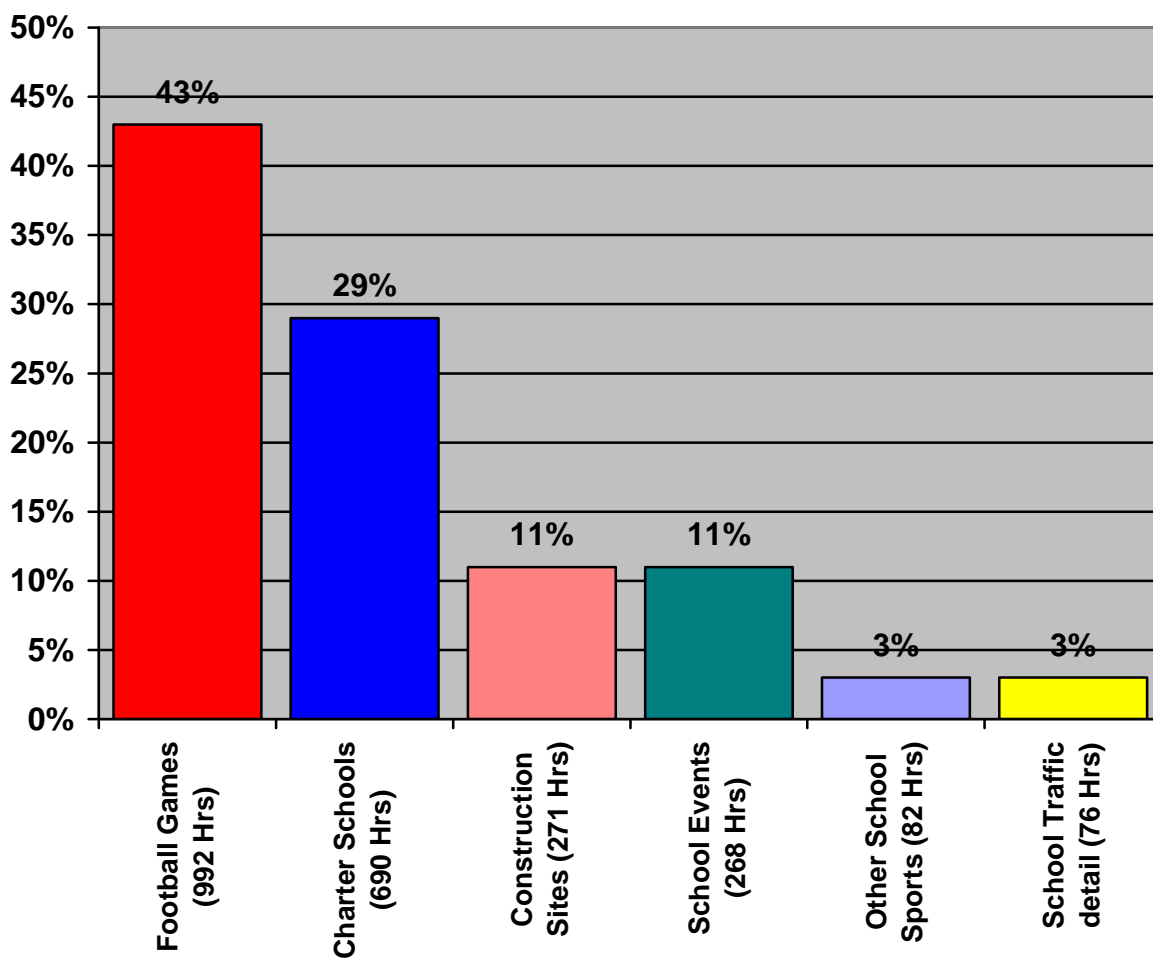
Management Response: The M-DSPD does not encourage or approve officers to work where we have no jurisdiction. The only written contract that M-DSPD officers would work is in conjunction with the Mutual Aid agreements signed with most sheriff and municipal police departments for special events, on specific dates and specific times; example: Calle Ocho.

10. THE PROCESS FOR MANAGING REIMBURSABLE OVERTIME REQUIRES SIGNIFICANT REVISION

Police officers typically incur overtime for working certain events and security details for schools, district administrative offices and private entities. The overtime is reimbursable by the work site to the schools police. Best business practices, for accounts receivable processing, require accurate tracking of billings, payments received and outstanding amounts due. In addition, such practices require reconciliations of the subsidiary ledger to the general ledger and the creation of management reports of overdue accounts.

Below is a chart of reimbursable overtime hours worked, by category, during the three pay periods tested.

REIMBURSABLE OVERTIME HOURS (THREE PAY PERIODS TESTED)



The current process for tracking, billing, collecting and recording payments received for reimbursable overtime is not sufficient to meet best business practices.

10.1 Information provided by M-DSPD personnel indicates that there is no consistent process to request police coverage for school events which makes logging and tracking of requests difficult and inefficient.

- The auditors were unable to determine if all reimbursable charges for the audit period have been billed and collected.
- There was no process in place to review and monitor overdue payments received.
- There was no subsidiary ledger being maintained to record reimbursable overtime as billed and paid.
- An extra duty assignment log was being maintained, however, of the 49 payments (deposits) tested, 27 or 55% were not recorded in the police extra duty assignment log as billed and 43 or 88% were not recorded in the log as paid. In our testing of 30 entries in the extra duty assignment log, documentation of receipt of payment could only be located for 8 invoices. For 7 or 88% of the 8 deposits located, payment was not recorded in the log. For 2 of these deposits or 20%, payment was received more than 45 days following the event.

10.2 Best business practice for accounts receivable requires that a unique, sequential number be assigned to the overtime event and used as an invoice number. During the audit period, the numbers assigned to invoices were neither sequential nor unique to invoices for reimbursable overtime. Therefore, it is not possible to determine the entire population of invoices or to accurately determine which invoices have been billed and paid.

10.3 The multi-use form designated FM-5128 and titled Extra Duty Authorization is designed to: 1) capture the original request for event coverage; 2) assign personnel for the event coverage; 3) record the cost of assigned personnel; 4) authorize the overtime to be worked; 5) act as an invoice in billing the site; 6) obtain signatures from the site verifying that the overtime was worked; and 7) gather payment information to be remitted with the check. The current form is confusing and contains a section to allow district sites to pay using a transfer of

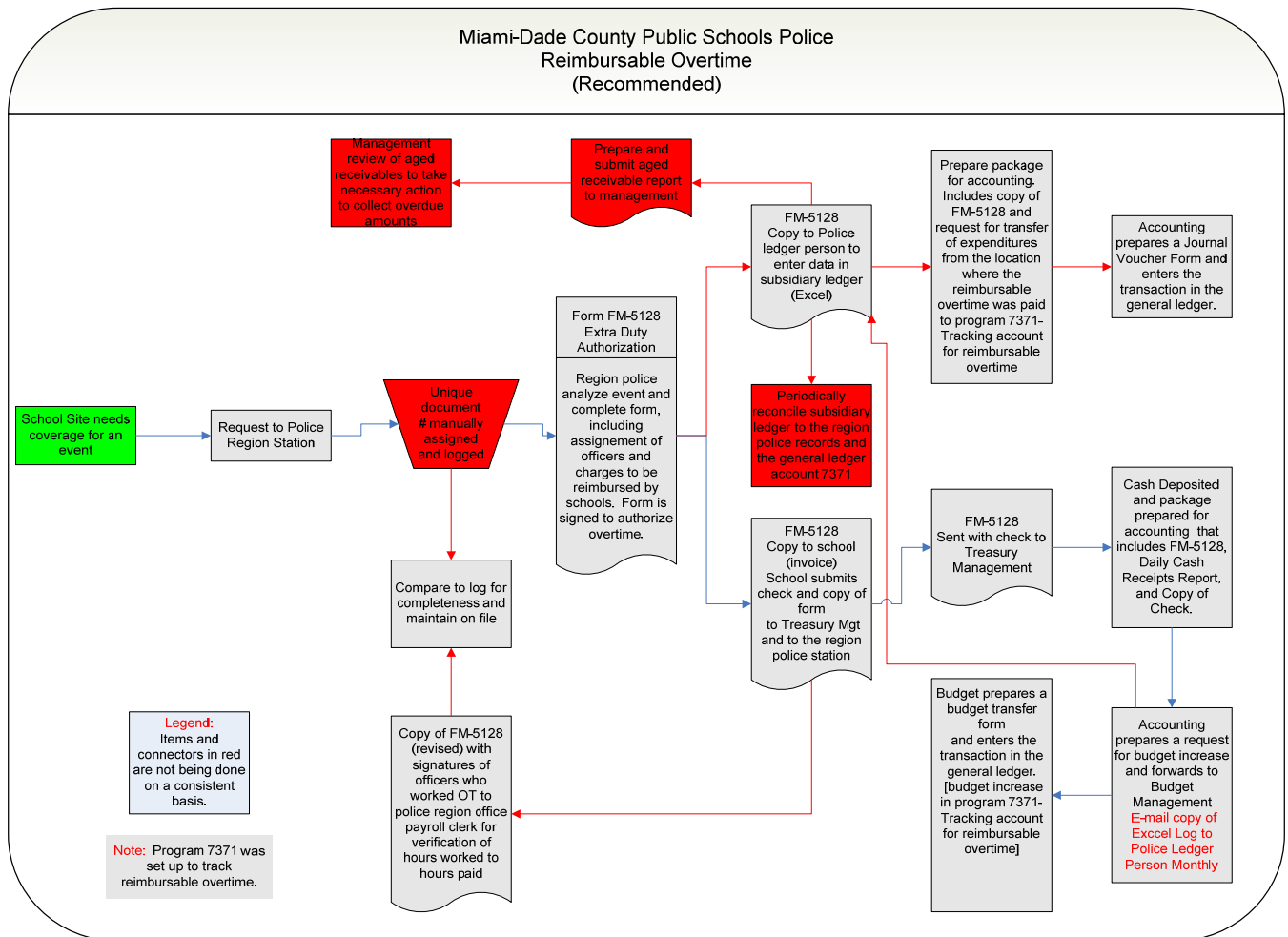
expenditures that violates sound accounting practices. Refer to a revised sample for 5128 at Appendix III and a revised expenditures transfer form at Appendix IV.

- 10.4 Program 7371 (tracking program) exists to track reimbursable overtime at the general ledger level. All overtime is charged, by the payroll system, to Program 7370 and a manual journal voucher entry is required to move the expenditures to the tracking program.

A review of the general ledger indicates that these transfers are not being made on a regular basis, which defeats the purpose of the tracking program. For the period July 1, 2006 through January, 2008, the police Extra Duty Assignment Log (the log also functions as the reimbursable overtime receivable subsidiary ledger to track billings and receipts) recorded reimbursable overtime of \$442,312 while the general ledger tracking account shows expenditures of \$194,373. The difference of \$247,969 represents the reimbursable overtime expenditures that were not transferred to the tracking account. The payments for the reimbursable overtime are applied to the tracking account as budget increases. Thus, the reimbursable expenditures that are not transferred remain in Program 7370 and deplete the budget for police overtime. In addition to depleting the police overtime budget, the excess of budget over expenditures in the tracking program reverts to the district's general fund unless a specific request is made to the Office of Budget Management to reallocate the funds to the following year. We could find no evidence of a budget reallocation. The audit found that \$85,447 reverted to the general fund for the 2006-07 fiscal year.

- 10.5 The invoice for reimbursable overtime instructs the payer to forward the payment to Treasury Management. Treasury management deposits the funds and forwards the documentation to the Office of General Accounting for preparing a Request for Budget increase. The request is then forwarded to the Office of Budget Management where further documentation is prepared and the budget increase is posted to the tracking program in the general ledger. The person responsible for maintaining the Extra Duty Assignment Log is not receiving a copy of the payment package and therefore, cannot track payments against billings to determine outstanding reimbursable overtime receivable. The general ledger and the Extra Duty Assignment Log are not complete and do not allow the police financial staff to reconcile the log to the general ledger and prepare reports of overdue accounts to management.

The following is a process flow of the police overtime reimbursement function. The process includes certain modifications we believe are necessary to enhance the process.



RECOMMENDATIONS

10.1 Develop a standard procedure for sites to request overtime coverage. This procedure should be transmitted to all locations in the district.

Responsible Department:

Miami Dade School Police

Management Response: Based on audit recommendations, a flow chart was created and provided from district budget personnel, to explain the procedures for obtaining police officers for extra-duty jobs. The

Administrative Division is in the process of developing an extra-duty request form to be placed on-line in Forms Management for District use. The district will be informed of the use of the form through School Operations.

- 10.2 Each police station location should maintain a log of unique, sequential numbers for assignment to the Extra Duty Authorization Form/Invoice (Form FM-5128) when overtime coverage is requested. These numbers can be sequenced to indicate the year and the region.**

Responsible Department: Miami Dade School Police

Management Response: In regards to the above issues, based on the audit recommendations, an Administrative Directive #08-01, Extra-duty Tracking Procedures, has been written (see attachment). These procedures will be incorporated into the new Standard Operating Procedures #35 /Budget Accounting and Finance. In summary, this directive outlines the request process for officers, the invoicing and dissemination processes of the invoices, as well as, the reimbursement process, and the budget analyst's role in monitoring of payments and recovering monies to the Department.

Form FM-5128 has been revised based on audit recommendations. It has been placed on-line in Forms Management, to include inserted formulas to assure proper calculations for payments (see attachment).

Additional information in the directive is in regard to proper monitoring of overtime rates, so payment calculations are processed correctly.

Administration Division personnel will respond to a roll call in every Station/Unit and thoroughly discuss the new directive and procedures, prior to July 1, 2008, so there will be no confusion as to this process. An employee receipt will be signed by each employee and kept on file to verify they have received the directive and the training.

- 10.3 Revise form FM-5128 to eliminate the expenditure transfer option and to include additional information such as check date and check number. The form should also clearly designate which sections to be completed by the payer and by M-DSPD.**

Responsible Department: Miami Dade School Police

Management Response: Please refer to Management Response 10.2.

10.4 Develop written procedures to ensure that all reimbursable overtime is properly billed, recorded, received, aged, accounted for, and monitored. The process should also ensure the necessary inter-department handoffs occur.

Responsible Department: Miami Dade School Police

Management Response: Please refer to Management Response 10.2.

10.5 Reconcile reimbursed overtime the general ledger account balance and to the overtime subsidiary ledger/reports, to determine overdue amounts and take proper action. At fiscal year end, submit a request to re-budget any available balance remaining in the tracking program (7371).

Responsible Department: Miami Dade School Police

Management Response: Please refer to Management Response 10.2.

11. THERE IS NO WRITTEN POLICY REGARDING THE NUMBER OF OFFICERS REQUIRED FOR EVENTS

When overtime coverage is requested, M-DSPD assigns personnel for the event and charges the user site accordingly. The audit disclosed that there is no written policy regarding the number of officers required for events. As a result, the number of officers assigned can vary depending on the person making the assignment. In the event too many officers are assigned, the department's efficiency may suffer and in the event too few officers are assigned, health and safety issues may arise.

RECOMMENDATION

- 11.1 Develop standards to determine the appropriate staffing level for the various types of covered events. Those standards should be codified in a written policy and adhered to when assigning staff to cover these events.**

Responsible Department: Miami-Dade Schools Police

Management Response: Currently, the M-DSPD staffs certain events based on the familiarity of officers, who know their students and the environment in which the event is taking place. Again, for District-based events, collaboration with District personnel familiar with previous attendance and venues are conducted to determine adequate staffing.

Establishing a written policy may be beneficial in certain circumstances where rival schools are participating or events are taking place at venues of a precarious nature. Flexibility in this established policy will be cost efficient based on staffing decisions, after-action reports and community demographics. Neither student, staff nor police officer safety will be compromised.

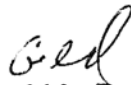
Appendix I – Management’s Response

MEMORANDUM

MANAGEMENT AND
COMPLIANCE AUDIT
2008 JUN 12 PM 2:0

GLD/2007-08#362
June 12, 2008
GLD/305-757-7708

TO: Allen M. Vann, Chief Auditor
Office of Management and Compliance Audits

FROM: 
Gerald L. Darling, Chief
Miami-Dade Schools Police Department

SUBJECT: **AMENDMENTS TO RESPONSE/AUDIT OF MIAMI-DADE
SCHOOLS POLICE OVERTIME PAYROLL**

On Tuesday, June 6, 2008, a meeting was held in the Office of Management and Audit Compliance to discuss the responses to the overtime audit.

Attached please find the amended responses to the recommendations listed on the report.

If you need any other information, please contact me directly at 305 757-7708.

DCB/gld

Attachments

In response to the listed recommendations:

1.1 - M-DSPD management should carefully review staffing needs and exercise control over the authorization and expenditure of overtime.

Management has conducted an assessment of staff coverage in the areas where overtime was being heavily incurred. Administrative staff has shifted officer's assignments to these areas where minimal staffing is required (patrol). This has left a shortfall in coverage at the school sites; however, every effort is being made to prevent overtime in this area.

1.2 - Review the National Institute of Justice Research brief titled: "Police Overtime: an Explanation of Key Issues"- May, 1998; and the International Association of Chiefs of Police (IACP) National Law enforcement Policy Center concepts and issues paper titled "Overtime" – May 1, 2000; and implement the recommended model overtime policy where possible.

A review of the article revealed basic concepts in evaluating and controlling overtime costs in a police department. The analysis of a foreseeable workload and utilization of resources was an important factor in this article. Therefore, it is one that our administrative staff will work with in identifying overtime situations and how they can be addressed.

2.1 - Enforce the department's policy requiring advanced authorization, supervisory approval, and the required supporting documentation of overtime hours before processing for payment.

Supervisors who sign payroll have been directed to carefully scrutinize each overtime slip submitted to ensure they are complete. The authorization and approval of overtime situations will only pertain to non-emergency situations that are known or planned in advance. Rollcall discussion and review of the appropriate Standard Operating Procedures, Secondary Employment #3, has been conducted so there is total understanding with this issue.

2.2 - The approving supervisor should verify that the overtime hours on the working roster agree to the supporting documentation on file and the hours on the "V" coded Daily Payroll Attendance Sheet.

Station/Unit supervisory personnel will conduct daily checks of recorded overtime hours and review the supporting documentation to assure hours are appropriate and have been transferred to the "V" payroll roster appropriately.

2.3 - Supervisors should be directed to refrain from authorizing overtime for non-essential, routine, administrative functions.

Station/Unit commanders will discuss with their supervisory staffs the appropriate situations in which overtime will be approved. A new overtime coding directive (08/#02) has been written to establish the proper identification/classification of necessary overtime events. Failure to comply with the listed directions will result in disciplinary action.

3.1 - Review overtime forms for discrepancies prior to processing for payment.

Station/Unit commanders will discuss with their supervisory staffs the importance of careful scrutiny when signing overtime slips. Discrepancies of working hours or inappropriate explanation of the work performed will be questioned and corrected by line supervisory personnel, prior to submitting the overtime slip for final approval by the Station/Unit payroll supervisor.

4.1 - Adhere to district's payroll procedures and timely transfer overtime hours reported in the authorization forms to the Daily Payroll Attendance Sheet (DPAS) for the respective day. Compliance should be verified against the working payroll roster prior to final approval of payroll.

The Payroll Procedures Manual will be adhered to by all support personnel. A meeting with all Support Specialists who are involved with payroll processing will be held, prior to July 1, 2008, where District policy will have been reviewed. Support personnel should also inform the Station/Unit supervisor when late overtime slips are submitted for processing. This situation will be addressed by the supervisors to prevent further issues with payroll processing.

4.2 - Develop procedures for processing out-of-date overtime authorization forms to prevent duplication of payment.

Overtime forms are faxed due to officers who are on Field Training working in one area, while being paid in another. This situation occurs at least four times during the field training process; therefore, an employee's pay location can not be changed until they have been assigned a permanent position.

Meeting with the Support Specialists will include the following procedures to prevent the duplicate payment of faxed overtime slips. When received, the payment amount will be recorded on the "V" payroll roster on the appropriate date. The payment of hours will be processed. Upon receipt of the original overtime slip the Support Specialist will check the file and review the date of the overtime worked. If hours are recorded, the faxed copy of the overtime form will be removed and the original will replace it; thereby, preventing the duplicate payment on the overtime.

5.1 - Comply with the Fraternal Order of Police contract's 64-hours per pay period.

It is the officer's responsibility to know the contents of their contract in regard to managing their overtime hours and the limit imposed. Oversight is continual and disciplinary action is taken if an officer flagrantly works in excess of the contractual amount of hours allowed and does not inform supervisors of the circumstances. To monitor and ensure compliance, supervisors will utilize the extra-duty roster, in response to recommendation 5.2.

5.2 - Develop procedures and processes to monitor and account for the cumulative overtime hours worked by each officer during the pay period and to ensure that overtime in excess of the limit is not assigned.

Station/Unit will maintain a roster of extra-duty jobs worked by each officer at every work site; to include name of site, days and hours worked per week. Supervisors will direct officers in roll call to inform the designated supervisor (sergeant or lieutenant) if they work an additional shift. This will provide a current up-to-date account of night school hours worked per week. This will provide supervisors the ability to limit other overtime hours for the officers assigned to their area; thereby, preventing them from going over the contract limit.

6.1 - Ensure officers are aware of the M-DSPD Standard Operating Procedure #3 and enforce compliance. The payroll clerk and appropriate management should review dates and times posted on the authorization forms to ensure compliance.

Secondary Employment Standard Operating Procedure #3 has been amended to reflect that jobs can be worked within one half-hour of each other, if travel permits. Supervisors will be required to check the entries on the overtime forms to verify that no scheduling conflicts occur. It will also be the responsibility of the supervisor to ensure that an officer who works an extra-duty job on the opposite side of the county are not leaving from their primary duty early to get to the extra-duty job.

7.1 - Implement a procedure requiring that the subpoena be attached to the Court Attendance/Overtime Authorization form.

7.2 - Require officers to use the designated court Attendance/Overtime Authorization forms when submitting overtime for court appearance. All fields in the form should be completed before submitting.

7.3 - Review Section 9 of Article XX of the FOP Labor Contract and consider negotiating more reasonable terms by reducing the amount paid for overtime to actual travel and work times.

Administrative Directive #08-03, has been written to indicate procedures for court attendance and submission of court slips. The following verbiage has been written into Standard Operating Procedure #37/Court Activities, as indicated: "A Court Attendance/Authorization Form must be completely filled-in to include; stamped time-in, time-out, date, type of court, etc., and have the corresponding subpoena attached in order to be properly recorded and processed."

Eligible employees are entitled to overtime compensation in accordance with the applicable collective bargaining agreement. Time compensation is based on the time stated on the deposition or subpoena. An employee who responds to court/deposition within one hour of their regularly scheduled shift receives overtime consistent with an extension of shift. Any time beyond an hour is paid at industry standard (either 3 or 4 hours) in accordance with the collective bargaining agreement.

8.1 - Comply with the commission of Florida Accreditation Standards and the Fraternal Order of Police union contract and maintain a temporary extra duty roster, by seniority, at each location. This roster should be used when assigning overtime duties.

In accordance with Standard Operating Procedure #3/Secondary Employment, Section V, Distribution of Overtime and Temporary Extra-Duty, a seniority roster will be maintained in every Station/Unit. Listed procedures will be adhered to in relation to the distribution of jobs.

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10.3 - Revise form FM-5128 to eliminate the expenditure transfer option and to include additional information such as check date and check number. The form should also clearly designate the sections to be completed by the payer and by M-DSPD.

10.4 - Develop written procedures to ensure that all reimbursable overtime is billed, recorded, received, aged, accounted for, and monitored. The process should also ensure the necessary inter-department handoffs occur.

10.5 - Reconcile reimbursed overtime to the general ledger account balance and to the overtime subsidiary ledger/reports, to determine overdue amounts and take proper action. At fiscal year end, submit a request to re-budget any available balance remaining in the tracking program (7371).

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Form FM-5128 has been revised based on audit recommendations. It has been placed on-line in Forms Management, to include inserted formulas to assure proper calculations for payments (see attachment).

Additional information in the directive is in regard to proper monitoring of overtime rates, so payment calculations are processed correctly.

Administration Division personnel will respond to a roll call in every Station/Unit and thoroughly discuss the new directive and procedures, prior to July 1, 2008, so there will be no confusion as to this process. An employee receipt will be signed by each employee and kept on file to verify they have received the directive and the training.

11.1 - Develop standards to determine the appropriate staffing level for the various types of covered events. Those standards should be codified in a written policy and adhered to when assigning staff to cover these events.

Currently, the M-DSPD staffs certain events based on the familiarity of officers, who know their students and the environment in which the event is taking place. Again, for District-based events, collaboration with District personnel familiar with previous attendance and venues are conducted to determine adequate staffing.

Establishing a written policy may be beneficial in certain circumstances where rival schools are participating or events are taking place at venues of a precarious nature. Flexibility in this established policy will be cost efficient based on staffing decisions, after-action reports and community demographics. Neither student, staff nor police officer safety will be compromised.

Appendix II – IACP Overtime Model Policy

OVERTIME

Model Policy

<i>Effective Date</i> August 1999		<i>Number</i>
<i>Subject</i> Overtime		
<i>Reference</i>		<i>Special Instructions</i>
<i>Distribution</i>	<i>Reevaluation Date</i>	<i>No. Pages</i> 2

I. PURPOSE

The purpose of this policy is to provide a structure for monitoring, managing and controlling the use of personnel overtime.

II. POLICY

All personnel of this agency must be mindful of and exercise fiscal responsibility in the use of public funds and resources. Overtime pay requires particular attention because it constitutes a sizeable expenditure of agency revenue that are provided at premium rates. Without adequate controls, unplanned expenditures can create budget overruns and divert resources from key operational areas. Therefore, it is the policy of this agency to effectively manage the use of overtime and that of each employee to use overtime in a responsible manner and judicious manner.

III. DEFINITIONS

Overtime: Work performed in excess of 40 hours in one week or as otherwise established by state law.

Fair Labor Standards Act (FLSA) (29 U.S.C. 207(a)): Federal law regulating wages and work hours to include provisions for overtime pay.

IV. PROCEDURES

A. General Provisions

1. This agency conforms to overtime provisions of the FLSA and applicable state laws. Personnel shall refer to this agency's personnel pay policy, FLSA policy and labor agreements for details on exempt and non-exempt positions, circumstances in which overtime pay may be granted, rates of payment for all overtime that

qualifies for payment at the premium rate and related matters.

2. Whenever reasonably possible, paid overtime will be used in lieu of unpaid compensatory time off.

B. Reporting, Recording and Analysis

1. All overtime worked shall be approved for payment by the designated supervisor. The category of overtime work performed shall be coded in accordance with agency personnel procedure and forwarded by unit commanders to the designated agency unit for recording, accounting and analysis.
 - a. Paid overtime and unpaid compensatory time will be recorded separately.
 - b. Overtime expenditures shall be kept separately by function (e.g., briefings and roll calls, training, investigations) and by the agency unit in which the expenditure is incurred. Individual and summary data will be compiled on at least a monthly basis.
 - c. Overtime funds expended under federal or state grant programs will be accounted for separately from those in the general budget.
2. The designated entity shall maintain overtime records and provide individual and summary data of overtime worked on a monthly basis to responsible agency supervisors and command personnel.
3. Unit commanders and supervisors shall monitor individual and summary data reports of overtime expenditure. Identification of unusual, unexplained or disproportionate expenditures in overtime may include but are not limited to the following circumstances:
 - a. Disproportionate overtime by individual

Appendix II – IACP Overtime Model Policy (continued)

- officer(s) engaged in or assigned to the same task/function;
- b. Significant and unexplained changes in overtime expenditures when compared to similar periods of time;
 - c. Significantly higher overtime costs for completion of the same or similar activities or tasks previously performed; and
 - d. Expenditure of overtime at a rate that could exceed or negatively affect the agency's budget or that of individual units, programs or functions.
- C. Overtime Management
1. No task or function shall be performed on overtime by agency personnel that could otherwise be performed during regular work hours.
 2. Supervisors shall establish and hold personnel responsible for a level of performance during standard work hours that minimizes the need for overtime and/or the need for additional personnel.
 3. Only overtime required to meet vital service demands of the department shall be authorized.
 4. All tasks and functions that require the use of overtime shall be routinely evaluated in terms of their cost-effectiveness. Alternatives to the use of premium pay to accomplish these tasks or program objectives shall be evaluated and implemented where appropriate.
 5. All overtime must receive advance authorization unless unreasonable due to emergency circumstances.
 - a. Unit and watch commanders and designated supervisors are the personnel primarily responsible for authorizing and managing overtime.
 - b. Division or comparable level command staff must approve overtime requests designed to fill an on-going personnel vacancy or meet an unusually high yet foreseeable workload. (i.e., personnel vacancies are authorized staff positions left unfilled when vacated permanently or for extended and indefinite periods of time).
 6. Supervisors and command staff shall take measures and issue directives where reasonably possible to reduce or limit the demand for overtime. This includes but is not limited to supervisory efforts to perform the following.
 - a. Assign non-emergency service requests received near shift change to on-coming shift personnel.
 - b. Use auxiliary and reserve officers/employees and volunteers where feasible to offset temporary personnel shortages/vacancies and meet specialized needs.
 - c. Anticipate and manage workload requirements where reasonable to best utilize standard duty hours.
 - d. Manage and coordinate vacation, leave and related requests to minimize manpower deficiencies.
 - e. Ensure that officers who make arrests late in their shift receive available assistance to process prisoners as quickly as possible.
 - f. Ensure that arresting officers in misdemeanor incidents conduct tests, take statements or witness any actions/procedures essential to prosecution so that only the officer will be needed to testify in court. Arrest reports should include only the minimum number of officers; those who were integral to the arrest and who must be subpoenaed in any subsequent court testimony.
 - g. Ensure that agency overtime policy, rules and regulations and the particulars of any labor agreement are consistently adhered to by agency personnel as they relate to overtime for court appearances, standby, travel time, training, holiday leave, vacations and related matters.
 7. Coordinate efforts with the court/prosecutor's office to establish overtime limits and control overtime usage.

This project was supported by Grant No. 95-DD-BX-K014 awarded by the Bureau of Justice Assistance, Office of Justice Programs, U.S. Department of Justice. The Assistant Attorney General, Office of Justice Programs, coordinates the activities of the following program offices and bureaus: the Bureau of Justice Assistance, the Bureau of Justice Statistics, National Institute of Justice, Office of Juvenile Justice and Delinquency Prevention, and the Office of Victims of Crime. Points of view or opinions in this document are those of the author and do not represent the official position or policies of the United States Department of Justice or the International Association of Chiefs of Police.

Every effort has been made by the IACP National Law Enforcement Policy Center staff and advisory board to ensure that this model policy incorporates the most current information and contemporary professional judgment on this issue. However, law enforcement administrators should be cautioned that no "model" policy can meet all the needs of any given law enforcement agency. Each law enforcement agency operates in a unique environment of federal court rulings, state laws, local ordinances, regulations, judicial and administrative decisions and collective bargaining agreements that must be considered. In addition, the formulation of specific agency policies must take into account local political and community perspectives and customs, prerogatives and demands; often divergent law enforcement strategies and philosophies, and the impact of varied agency resource capabilities, among other factors.

Appendix III – Sample Form FM-5128

Sample of FM-5128 Revised 08/06

6100 NW 2nd AVENUE, MIAMI, FL 33137
(305) 757-7708

EXTRA DUTY AUTHORIZATION (Reimbursable)

Event # _____

TO: _____

The following personnel will work for you on: _____ from _____ until _____
(date) (start time) (end time)

Name	Emp No.	PRC Code	Work Loc	Hourly Rate	(X) # of Hours	(+) Surcharge (\$7.00)	Sub Total	District Fringe Rate	Total
								20.47%	
								20.47%	
								20.47%	
								20.47%	
								20.47%	
								20.47%	
								20.47%	
								20.47%	
								20.47%	
								20.47%	
Total Per Page:									

To be completed by School Site	
<p>Miami-Dade Schools Police will no longer accept checks forwarded to our office! Please submit your check as well as a copy of this invoice to:</p>	
<p>Check Amount _____</p> <p>Check Date _____</p> <p>Check Number _____</p>	<p>Miami-Dade County Public Schools 1450 NE 2nd Ave. Room 615 Miami, FL 33132 attn: Sylvia Rojas, Treasurer</p>
<p>Signature of Event Supervisor attests that the above officers have signed in for duty at the event location.</p>	
<p>Event Supervisor _____</p>	<p>_____ (Date)</p>
<p>Checks will be processed as a budget increase to the following funding structure: 0100-5131-9913-7371-7900</p>	

To be completed by MDCPS Police Dept	
<p>Authorization/Approvals:</p>	
<p>Payroll Location Supervisor: _____</p>	<p>_____ (Date)</p>
<p>Station Commander _____</p>	<p>_____ (Date)</p>
<p>A copy of this invoice must be forwarded to the Administrative Division (9937), Attention Ms. Sylvia Ferguson</p>	

Appendix IV – Sample Transfer Form

Sample-For example only

Miami-Dade County Public Schools Police Department Request for Transfer of Expenditures

To: Terrence Ferguson-Director I Cost & Business Services

Location 9151 SBAB Room 650

From:

CC:

Please transfer the following expenditures for reimbursable overtime.

From:

Fund	Object	Location	Program	Function	Amount
0100	5131	9913	7370	7900	
0100	5131	9931	7370	7900	
0100	5131	9932	7370	7900	
0100	5131	9933	7370	7900	
0100	5131	9934	7370	7900	
0100	5131	9935	7370	7900	
0100	5131	9936	7370	7900	
0100	5131	9937	7370	7900	
0100	5131	9938	7370	7900	
0100	5131	9939	7370	7900	
Total					

To:

Fund	Object	Location	Program	Function	Amount
0100	5131	9913	7371	7900	

Authorization:

_____ (Printed)

_____ (Signature)

_____ (Date)

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA), as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

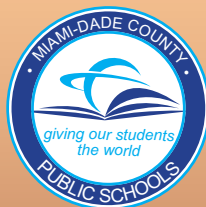
The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.



MIAMI-DADE COUNTY PUBLIC SCHOOLS
Office of Management and Compliance Audits
1450 N. E. 2nd Avenue, Room 415
Miami, Florida 33132
Tel: (305) 995-1318 ◀ Fax: (305) 995-1331
<http://mca.dadeschools.net>