# REVIEW OF
# GAINESVILLE POLICE REPORT (GPD) OVERTIME

## NOVEMBER 2007

**CITY AUDITOR'S OFFICE**
**CITY OF GAINESVILLE, FLORIDA**

November 29, 2007

**TO:**      Audit, Finance and Legislative Committee
            Mayor Pegeen Hanrahan, Chair
            Mayor-Commissioner Pro Tem Rick Bryant, Member

**FROM:**   Brent Godshalk, City Auditor

**SUBJECT:** Review of Gainesville Police Department (GPD) Overtime


## Recommendation

The Audit, Finance and Legislative Committee recommend that the City Commission:

1) Accept the City Auditor's report and the response from the City Manager, and

2) Instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative Committee.
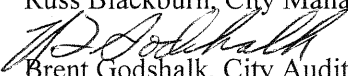

## Explanation

In accordance with our Annual Audit Plan, we have completed a Review of Gainesville Police Department (GPD) Overtime. Our report, which includes a response from the City Manager, is attached for your review.

We request that the Committee recommend the City Commission accept our report and the City Manager's response. Also, in accordance with City Commission Resolution 970187, Section 10, Responsibilities for Follow-up on Audits, we request that the Committee recommend the City Commission instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative Committee.

## City of
### Gainesville

*Inter-Office Communication*

September 7, 2007

**TO:**        Russ Blackburn, City Manager

**FROM:**    Brent Godshalk, City Auditor

**SUBJECT:**   Review of Gainesville Police Department (GPD) Overtime

In accordance with our Annual Audit Plan, we have completed a Review of GPD Overtime. This project was requested by you and your staff to assess controls over GPD billable overtime. During our review, we interviewed key personnel, analyzed financial and operating information and tested management controls.

The attached draft report provides several recommendations we believe will assist GPD management in strengthening management controls. Our recommendations have been reviewed with Chief Botsford, GPD Administrative Services Bureau Captain Rick Hanna and GPD Special Events Coordinator Sergeant Art Adkins. We would like to acknowledge their professional courtesy and cooperation during our review and we look forward to continuing to work together with them to finalize this report and management's response.

In accordance with Commission Resolution 970187, Section 9, please submit your written response to the recommendations presented in the attached report within 30 days and indicate an actual or expected date of implementation for each recommendation. Our final report, which will include your written response, will then become public record and be submitted to the City Commission's Audit, Finance and Legislative Committee for review and approval.

As always, please feel free to contact me or my staff to discuss any questions or concerns regarding this draft report.

cc:  Police Chief Norman Botsford
     Captain Rick Hanna, GPD Administrative Services Bureau
     Sergeant Art Adkins, GPD Special Events Coordinator

## OBJECTIVES, SCOPE AND METHODOLOGY

In accordance with our Annual Audit Plan, the City Auditor's Office completed a Review of Gainesville Police Department (GPD) Overtime. The primary focus of this review was to evaluate and assess management controls over the assignment and utilization of billable overtime. Management controls include the processes for planning, organizing, directing and controlling program operations, including systems for measuring, reporting and monitoring program performance. Management is responsible for establishing and maintaining effective controls that, in general, include the plan of organization, methods and procedures adopted to ensure goals are met. Specific audit objectives included determining if the billable overtime process was administered in a cost effective and equitable manner and complied with applicable laws, regulations and procedures.

Our review was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and accordingly included such tests of records and other auditing procedures as we considered necessary under the circumstances. Our procedures included interviewing key staff, observing operations, reviewing management controls and testing selected samples of transactions and supporting documentation. We also conducted a department-wide survey regarding overtime practices and expectations. The scope of our review was generally for GPD overtime assignments during fiscal years 2005 and 2006. A summary of survey responses is included as Appendix A.

Based on the results of our review, we prepared specific issues and recommendations for improvement that were discussed with management. These recommendations, as well as management's written response, can be found in the following sections of this report.

## BACKGROUND INFORMATION

GPD is comprised of 378 employees, including 284 sworn officers. The Department's mission is to provide the highest possible quality of service in partnership with the community and in an environment where every Department member may excel. The organizational structure includes the following four divisions:

- The Operations Bureau is comprised of three districts that deliver a variety of police services in a community-oriented environment;

- The Investigations Bureau is primarily responsible for criminal investigations and the narcotics unit;

- The Community Resource Division assists in dealing with crime and quality of life issues by facilitating innovative partnerships between government agencies, citizen groups, non-profit organizations and the business community; and

- The Administrative and Technical Services Bureau provides a variety of administrative functions within GPD through several divisions such as Fiscal and Internal Affairs, Technical Services, Special Projects and Analysis, Personnel Services, Training, Support Services and the Administrative Support Unit.

Overtime is an inevitable part of police service and in most cases is relied on to meet service requirements. In general, overtime is the use of existing personnel resources beyond the established workweek of 40 hours within a seven-day period and is usually paid at one and one-half times the employee's regular rate of pay. GPD administers overtime pay under the provisions of applicable labor laws and labor agreements with the Fraternal Order of Police (FOP) and the Police Benevolent Association (PBA).

*Billable Overtime*

GPD's "billable overtime" was established to administer, manage and coordinate all police personnel working in an extra-duty capacity. This program provides opportunities for local businesses, government agencies and private citizens to obtain the security services of an off-duty police officer. Organizations include the University of Florida (UF), apartment complexes, restaurants and City-sponsored events. Some activities for which the services are used include UF football games and other athletic events, high school football games, parades and art festivals.

GPD sworn officers through the rank of lieutenant have the opportunity to work billable overtime hours in addition to GPD regular shift assignments. While working billable overtime assignments during off-duty hours, officers are dressed in police uniforms and use City-issued vehicles and equipment. Officers are compensated at overtime pay rates through the City's payroll system. Although billable overtime may be viewed as a business venture, GPD also considers these security services a precautionary measure in crime prevention. Off-duty officers serving in this capacity provide increased police visibility and are required to respond in an official capacity in the event of a crime or other type of emergency.

*Administrative Support Unit*

GPD's Administrative Support Unit (ASU) is comprised of a Special Events Coordinator, five additional sworn positions and temporary staff. The employees of this unit are responsible for administering all billable and special events overtime, including day-to-day operations such as communicating with vendors, approving and coordinating assignments, preparing assignment rosters, and scheduling and monitoring assignments.

Monthly invoices are prepared based on average overtime pay rates per rank with a 20% fee added to cover social security, pension, health insurance and other administrative charges incurred by the City. Since police security services are provided to a variety of government agencies, businesses and private citizens, invoicing methods and vendor rates differ. Following are some highlights resulting from the efforts of the members of the ASU:

1.  Increased Billable Overtime Revenues

    The ASU has worked to promote private security services to businesses and private citizens. As a result, billable overtime revenues have grown significantly from $358,393 during fiscal year 2001 to $934,432 in fiscal year 2006. A thorough discussion of billable overtime revenues and expenditures is included in Issue #1 of this report.

2.  Scheduling Methods Implemented to Meet Various Assignments

    Due to the volume and complexity of billable overtime assignments, the ASU developed three distinct manual methods to administer the scheduling process. These include the overtime book, card box system and sign-up sheet methods.

    ▪   Overtime book: The overtime book is used for established monthly assignments such as Checkers, Village Green and Waffle House. Assignments are scheduled on a first-come, first-serve basis.

- **Card box system:** The card box system is used for annual, periodic and last minute assignments. Events include UF stadium security details, high school football games, Spring & Fall Art shows and the Downtown Arts Festival. Officers are called in rotational order using index cards. If the officer accepts, rejects for reasons other than "already working," or does not call back within a specified time after receiving a message, his/her card is moved to the back of the rotational order.

- **Sign-up sheets:** Sign-up sheets are used for UF football games and other large-scale special events and are circulated within GPD.

A discussion of the various billable overtime scheduling methods is included in Issues #2 and #3 of this report.

3.   Automated Scheduling Process Initiated

In an on-going effort to improve efficiency and effectiveness, facilitate tracking and monitoring and increase officer satisfaction with the billable overtime scheduling process, the ASU is working on automating the manual scheduling processes within the upcoming year. We have included a discussion of automation in Issues #2 and #3 of this report.

| Financial Management Controls |
|---|

## Discussion

GPD's billable overtime is viewed as a business venture by the ASU with services provided to various external vendors on a one-time or recurring basis. GPD established billable overtime vendor rates in 1998 based on average officer salaries by rank plus a 20% administrative fee to cover general payroll related expenses and limited overhead costs. Since then, annual rate increases have reflected the average percent increases in officer salaries. Billable overtime revenues and associated expenditures have increased significantly in recent years as reflected in Figure 1 below.



Figure 1: Billable Overtime Revenue and Expenditures
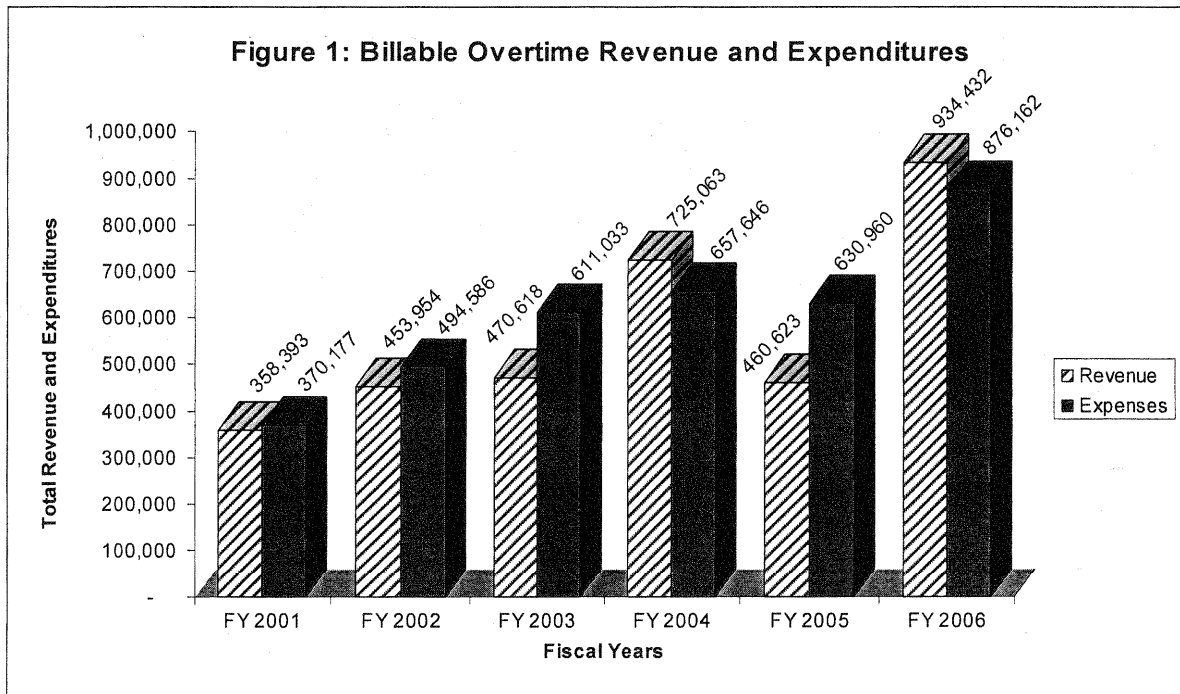
As shown in Figure 1, billable overtime activities have generated inconsistent net revenue results. During the period FY 2001 through FY 2006, GPD billable overtime experienced an average annual deficit of approximately $40,000, indicating that revenues were not sufficient to cover associated officer pay and employer paid fringe benefit contributions.

*Overhead Costs*

In addition to officer pay and employer paid fringe benefit contributions reflected in Figure 1, GPD and other areas of the City experience overhead costs in association with billable overtime activities. Given the growth in billable overtime revenues over the past several years and the overall complexity of overtime assignments and scheduling practices, these administrative costs have increased in recent years. Currently, six sworn positions within the ASU spend some portion of their time administering this program.

During fiscal year 2006, GPD recorded approximately $934,000 in revenues and $876,000 in expenditures for officer pay and employer paid fringe benefit contributions from billable overtime activities, resulting in net revenues of approximately $58,000. Net revenues remain in the general fund and are generally intended to cover City administrative costs associated with the billable overtime program. During our review, GPD staff indicated that their goal is to generate net revenues of $75,000 to $100,000 per year to offset administrative costs. However, this goal is not based on a financial analysis of overhead costs incurred by the City related to this program.

Billable overtime related overhead costs include:

- Personal services costs related to managing the program, communicating with vendors, preparing sign-up sheets and overtime rosters, scheduling assignments, preparing timesheets and processing invoices and payments; and

- Operating and capital costs related to the use of police vehicles, equipment and uniforms.

*Pension Obligation Bond Expenses*

In 2003, the City issued Taxable Pension Obligation Bonds, Series 2003B to discharge the unfunded actuarial liability in the consolidated police and fire pension plan. As a result, the employer paid pension contribution rate decreased significantly, from 18.1% in fiscal year 2003 to 7.0% in fiscal year 2006. Billable overtime expenses reflected in Figure 1 do not include any costs associated with the City's pension obligation bond. These payments are reported as non-departmental expenditures in the General Fund. For fiscal year 2006, billable overtime expenses did not reflect associated pension obligation bond costs of approximately $70,000. When applied, the $58,000 net revenue surplus becomes a $12,000 deficit.

*City Sponsored Events*

City sponsored events utilize police security services supported by City funds and charged through other departments such as Parks, Recreation and Cultural Affairs. Such assignments serve the City's overall mission of providing exceptional services and enhancing quality of life by cooperatively building and maintaining positive community relationships. City sponsored events are not generally considered cost neutral to GPD as these police security services are performed for the benefit of the City and its citizens at large.

Currently, GPD uses two methods to charge billable overtime expenses to other departments, either directly through the payroll system or through an interdepartmental bill. In order to account for complete revenue and expenditures in GPD's billable overtime budget, we believe GPD should consistently collect revenue from other City departments via interdepartmental billings and pay officer-related expenses using GPD billable overtime accounts via the payroll system. This will ensure that total revenue and expenses are captured in the appropriate revenue and expense accounts, respectively. The consistent use of this method will provide management the ability to better track and monitor billable overtime activities.

*Written Contracts*

Billable overtime revenues are approaching $1 million and the use of written contracts provides clarity and is good business practice when providing this level of service. While GPD utilizes written contracts with UF and the Florida Department of Transportation for police security services, services to all other vendors are provided based on verbal agreements.

Maintaining contracts with vendors exceeding a pre-established level of revenue would better define the scope and terms of services, fee schedules and payment methods and would help management to enhance financial monitoring efforts and reduce the risk of conflicts with vendors regarding services rendered and payments due.

## Conclusion

Although we recognize the billable overtime program provides general benefits to the community through crime deterrence and security at community events, the results of our review indicate a need to strengthen financial management controls and to better assess the activity as a cost center. The system currently utilized does not adequately reflect the total cost of providing this service and it appears that this trend will continue during the current year unless rate adjustments are made.

## Recommendation

We recommend management take the following actions to improve financial management and controls over the billable overtime program:

A. Complete a cost analysis to more accurately quantify the overhead costs associated with the billable overtime program. Consideration should also be given to replacing some of the hours spent by sworn personnel with lower paid administrative staff.

B. Reevaluate current vendor rates to ensure the City is receiving adequate revenues to cover officer salaries, associated employer fringe benefit contributions (including pension obligation bond costs) and establish an appropriate administrative fee for direct and indirect costs.

C. Reevaluate current billable overtime rates for City sponsored special events, making necessary adjustments to cover associated costs.

D. Establish a consistent method of collecting revenues from other City departments via interdepartmental billings to ensure that total revenues and expenses are accurately reflected in financial records.

E. Review billable overtime services to determine those periodic in nature and to evaluate the possibility of entering into contracts for services exceeding a pre-established amount.

## Management's Response

A. Prior to the last several years, the overhead cost of administering the billable overtime function at GPD was minimal. With the rise in the volume of overtime assignments, the expenditure of personnel hours to manage the accounts has grown. The majority of this expenditure in time was spent calling officers to have them fill last minute overtime assignments. Recognizing the need to

streamline this process and reduce the burden placed on administrative officers, a computer model was created to assist in the scheduling of overtime. The training for this new computer system is being conducted during the month of September 07, to take effect in October 07. The result will be a substantial lessening of time spent by administrative officers to staff overtime assignments. All overtime assignments will go into the computer where the officers will access the screen and sign up on their own, alleviating the need to call them.

A move has already been made to replace sworn personnel with lower paid administrative staff. Cultural Affairs recently terminated the Special Events Coordinator and sent half the salary to GPD for the hiring of a temporary part time person to complete this task. As part of her new duties, this new position has also been tasked with managing the billable overtime under the direction of the sergeant in charge of the Administrative Support Unit.

B. A reevaluation has already taken place for this calendar year to accurately capture rates to ensure the City is receiving adequate revenues to cover officer salaries, associated employer fringe benefit contributions and other indirect costs. As a result of the liaising with City staff, the overtime rate for fiscal year 2007/2008 has been increased by 6%. This should take into account the new contract for officers and other costs. For fiscal year 2005/2006 revenues exceeded expenses according to the auditor's report. According to Finance, FY 2006/2007 is tracking for a surplus as well. The increase in rates for FY 2007/2008 should be sufficient to ensure the surplus continues. With the new computer program tracking billable overtime, the ability to generate reports and monitor progress will be far easier and more timely so mid-year adjustments can be made.

C. Current billable overtime rates for City sponsored special events were adjusted to cover associated costs for fiscal year 2007/2008. Also, the new computer program has reduced the amount of personnel hours to manage the accounts, which, in turn, is a substantial savings.

D. A consistent method of collecting revenues from other City departments via interdepartmental billings is being evaluated. This involves more than just the police department and a current review is currently in progress to develop the best methodology to approach this issue.

E. Currently the Gainesville Police Department has contracts with the University of Florida and the Florida Department of Transportation to provide security services. A review is scheduled for the end of fiscal 2007/2008 to determine if GPD will pursue contracts with periodic accounts. The computer program will make the collection and evaluation of this information easier to access and evaluate.

| Improvements in the Billable Overtime Scheduling and Reporting Process |
|---|

## Discussion

GPD General Order 22.4, Extra-Duty Assignments, provides guidelines governing the billable overtime process. Guidelines encompass levels of responsibility, scheduling practices, overtime limitations and disciplinary actions. We reviewed billable overtime scheduling methods, personnel time sheets and overtime documents to determine if overtime activities were adequately documented and in compliance with applicable policies and procedures. The results of our review indicate several areas needing improvement.

*Overtime Hour Limitations*

General Order 22.4 limits overtime hours per week to 20 hours and stipulates that *"department members shall not work or sign-up for extra-duty assignments when the detail, either separately or in conjunction with a regular shift assignment, or outside employment, results in a member working more than 18 hours in any 24-hour period."* Our review identified several instances where officers worked numerous hours of consecutive work, including work with breaks of one hour or less between assignments. For example, one officer worked three consecutive overtime assignments totaling nearly 22 hours within a 24-hour period.

While GPD management has discretion to waive overtime limits when deemed appropriate, the current waiver relates only to weekly overtime limits with no reference to daily limits. Management agreed to revise future documented overtime limit waivers to specifically include daily limits when applicable.

Although waivers were in effect during the instances cited above, we believe the potential impact on safety is a concern. Officers working excessive amounts of consecutive hours, both regular shift and overtime, are at risk for fatigue that may negatively influence performance and safety. Compromising safety may lead to significant ramifications for the City, the officers and the citizens. According to a 2000 National Institute of Justice study, *"Evaluating the Effects of Fatigue on Police Patrol Officers: Final Report,"* fatigue associated with work patterns and length of hours contributes to police accidents, injuries and misconduct. Excess fatigue decreases alertness and impairs performance. The study also asserts overtime to be an administratively controllable source of fatigue.

*Scheduling Improvements*

The ASU utilizes the overtime book, card box system and sign-up sheet scheduling methods to address the volume and complexity of overtime assignments. Although no issues with the sign-up sheet method came to our attention, the following summarizes improvements that can be made in the overtime book and card box systems:

- Overtime book: We found that annually recurring assignments were not incorporated into the overtime book. Although the ASU has advance knowledge of these assignments, the labor-intensive card box system is used for scheduling; officers are called in rotational order and call attempts are recorded on individual index cards. We believe the ASU could simplify the scheduling process by using the overtime book to schedule these assignments. Time saved could be applied toward other activities such as monitoring and reconciliations.

- Card box system: We reviewed 185 overtime assignments in an attempt to verify if the ASU made correlating entries on the index cards and found 19% of our sample not recorded. However, many of the rosters reviewed were not the initial scheduling rosters, but represented the officers who actually worked the overtime assignments. We later determined that assignment substitutions take place frequently and although reflected on the final rosters, the index cards are not updated. The ASU only ensures the initial assignments are full by using the rotational card system. Substitutions then take place outside the scope of the card box, and currently, no formal control or documentation over substitutions exists. Management agreed to maintain both the initial and final scheduling rosters for recording and reconciliation purposes.

  In addition, we could not reconcile 37% of our sample because the rosters do not include the dates when the ASU called officers. Without call dates, we were unable to verify whether correlating entries were made on the index cards. Management agreed to implement call dates on rosters that use the card box system scheduling method.

General Order 22.4 requires that officers give sufficient advance notice of absences so that replacements may be sought. It also requires that substitutions be authorized and documented within the overtime book, but provides no specific guidelines for the card box system. We found that in many situations, responsibility for finding a replacement rests with the officer currently assigned to the detail. This practice may create frequent and continuing substitutions within a group of officers and may be a contributing factor to ongoing officer perceptions of the processing being inequitable.

*Records Maintenance and Report Generation*

The ASU is responsible for reviewing all documents related to extra-duty assignments and monitoring compliance with applicable procedures. Although the ASU has actively sought methods to improve the records maintenance process for overtime records, we believe further improvements are needed in implementing master logs and generating reports over the total, types, and frequency of billable overtime assignments and officers working these assignments. Improved information in the form of records and reports will facilitate scheduling decisions and assist in determining compliance with applicable laws, rules and regulations.

*System Automation*

The current scheduling and invoicing systems are labor intensive. We believe that automating the billable overtime process would improve efficiency and effectiveness and facilitate tracking and monitoring. Efforts to automate are underway and implementation is scheduled for the upcoming year.

## Conclusion

The scheduling process should be modified to better utilize resources, effectively reconcile and monitor overtime assignments and ensure compliance with applicable procedures set forth in General Order 22.4. The ASU indicates a willingness to continue efforts to improve controls over the billable overtime scheduling process.

## Recommendation

We recommend management perform the following steps to improve controls and compliance over the billable overtime scheduling and reporting process:

A. Ensure that officers do not exceed established overtime hour limitations and that authorized waivers are clearly specified and monitored for compliance. Developing standard reports that identify exceptions to total hours or overtime hours worked would enhance existing monitoring efforts.

B. Identify periodic overtime assignments and incorporate into a less time-consuming scheduling method available to all officers.

C. Periodically reconcile index cards to assignment rosters, incorporate call dates on assignment rosters for future comparisons, document assignment substitutions and implement formal controls such as maintaining both the initial and final scheduling rosters.

D. Develop and implement procedures over record retention and report generation in order to improve overtime administration and compliance efforts.

E. Continue efforts to automate the billable overtime scheduling process, ensuring adequate safeguards and sufficient internal controls are incorporated during the software development stage.

## Management's Response

A. Currently there are procedures in place to limit the number of hours an officer can work during a given week, including the number of consecutive hours and the number of hours in a 24-hour period. Again, the computer program will make the tracking of these issues easier and timely. Additionally, there are safeguards in place to make sure an officer does sign up in excess of the amount of hours they can work. This preventative feature alone should address most of these issues.

B. A less time-consuming method of scheduling overtime will be done via the computer. The constant monitoring will cease and the calling of officers, which is the number one expenditure of time to fill an overtime assignment, will cease.

C. By October 07, there will be no need to reconcile index cards to rosters, as it will be done automatically. The automated system will also record the dates the officer signs up and the time. If the roster changes, the initial sign up and the changes will be reflected creating a permanent record of the event.

D. The ability to generate reports has been a cumbersome process due to the lack of automation. With the new system, the ability to generate reports will be greatly enhanced. This will allow a greater degree of tracking assignments.

E. The software has been developed and has been tested. Additional capabilities of the system are currently being explored for possible implementation. As the system becomes operational, added features may evolve.

| Equity of the Billable Overtime Scheduling Process |
| --- |

## Discussion

Billable overtime is a source of supplemental income for GPD personnel who choose to participate on a voluntary basis. Although management indicates a strong desire to ensure assignments are allocated fairly and equitably, concerns over scheduling have apparently been raised for some time within GPD. As a result, our review focused efforts on independently assessing the equity of the billable overtime scheduling process. The complexity of the billable overtime scheduling process required that we review the three scheduling methods: the card box system, overtime book and sign-up sheet. Although we identified a small number of officers working a disproportionate amount of overtime assignments, we could not conclude on the overall fairness and equity of scheduling practices. However, the following discussion identifies issues noted in each of the three methods based on our observations or through our department-wide survey of GPD staff.

*Card Box System*

Results of our survey indicate a relatively high level of officer distrust in the card box system with 44% of the survey respondents rating the fairness of the system below average or poor and only 27% rating it above average or excellent. We reviewed individual index cards to determine if disparities existed in the number of call attempts made to officers and found the number of recorded call attempts for all overtime earners to be comparable. Although the index cards did not completely capture all overtime assignments worked due to undocumented assignment substitutions (see Issue #2), management affirms the integrity of the card box system emphasizing that all call attempts are logged despite substitutions and asserts the voluntary nature of overtime assignments results in some officers working more assignments than others.

We also reviewed 299 individual overtime assignments within 51 overtime events and determined that, on average, each officer had a 4% chance of working one assignment. Although index card entries were comparable, we found a large disparity of overtime assignments worked among officers. To illustrate, we ranked the officers in descending order based on the number of events worked and found that two officers each worked between 22% and 24% of the events, seven officers each worked between 12% and 18% of the events and the remaining 106 officers each worked between 2% and 10% of the events.

*Overtime Book*

Survey results indicate better acceptance of the overtime book with 37% of the survey respondents rating fairness above average or excellent and 32% rating it below average or poor. We reviewed access to the overtime book and found some officers to be at a disadvantage because the overtime book is located in the ASU office and available for sign-in between the hours of 8:00 am and 5:00 pm, Monday through Friday. Although this schedule is intended to accommodate all personnel, regardless of shift assignment, we found those working at GPD main headquarters during normal business hours had an advantage over officers not stationed at main headquarters and who were either working, recently ended or were about to end their shifts. Survey results reflected this concern, as 40% of respondents believe their current shift assignments affect their ability to sign up for overtime. Officers also indicated they were unable to respond to overtime calls made by the ASU because they were on regular shift duty.

*Sign-up Sheets*

Survey results indicate a greater acceptance of the sign-up sheet system with 46% of the survey respondents rating fairness above average or excellent and 24% rating it below average or poor. We reviewed "choice" assignments, defined as overtime assignments spanning nine or more hours, and determined that 94% occurred during UF football games. UF football game assignments are scheduled using a sign-up sheet. Officers sign up for the games they are willing to work and then the ASU schedules shift assignments. We reviewed 210 "choice" overtime assignments, ranked the officers based on the number of assignments worked and found that seven officers collectively worked a disproportionate percentage of the assignments. Management indicated that overtime assignments with shift durations of nine or more hours were for "gate assignments" and were rotated every two years due to stricter security training required. Our review verified that these gate rotations occurred every two years as indicated, accounting for the assignment disparity noted.

*Perceptions of Inequity in Overtime Assignments*

Some officers perceive the scheduling process to be unfair and believe that a conflict of interest inherently exists by having overtime-eligible staff controlling all aspects of the system. We understand the concern, but believe the number of staff involved in the scheduling process helps to mitigate this risk.

Management asserts that officers tasked with scheduling overtime cannot be excluded from working overtime due to bargaining unit agreements and that staffing constraints prevent transferring scheduling responsibilities to civilian staff. Management affirms that billable overtime is voluntary and results signify that some members volunteer more often than others. However, management indicates a willingness to continue efforts to improve controls over the billable overtime scheduling process and apply alternatives not previously attempted.

## Conclusion

Although a conclusive assessment of whether overtime scheduling practices are fair and equitable could not be determined through our testing, officers responding to our survey expressed a level of dissatisfaction with the billable overtime scheduling process and the distribution of assignments. Current circumstances such as substitution procedures, two-year rotation cycles for gate assignments, physical location of the overtime book and high participation by ASU staff in scheduling and working overtime assignments are contributing factors to these negative perceptions. Although the ASU takes pride in its efforts to maintain a fair and equitable scheduling system, improvements are needed.

## Recommendation

We recommend management enhance current controls over the scheduling process by:

A. Reducing the use of time-consuming manual processes and utilizing scheduling methods available to all officers.

B. Reviewing overtime book availability and incorporating alternatives to allow officers more flexibility to sign in and remain competitive for new assignments.

C. Periodically monitoring the distribution of assignments and assignment hours and generating associated reports that can be communicated to GPD officers.

D. Incorporating safeguards during software development to ensure proper controls exist.

## Management's Response

A. The scheduling of overtime has been an evolving process. To ensure equity and fairness, shifts were evaluated, taking into account the various times officers work to ensure they had the opportunity to sign up for available overtime. Prior to the automated model, this involved manually calling officers or utilizing the overtime book, of which both processes are cumbersome. The new computer system should alleviate this time-consuming process of scheduling overtime.

B. For the last five years, the Administrative Support Unit has constantly evaluated the overtime book to give officers the greatest flexibility and opportunity to sign up for overtime. Various methods and procedures have been tried and employed, some with more success than others. As a result, the new automated procedure allows the best opportunity for an officer to sign up for overtime based on tried and true principles.

C. Part of the training being conducted by Administrative Support Unit staff includes explaining to officers the various reports that will now be available to them. Some officers have indicated a desire to have help in tracking their overtime assignments and were enthusiastic about the automated model.

D. The same safeguards that exist now to make overtime fair and equitable have been incorporated into the automated model. If an officer tries to sign up for an assignment to which they are not entitled, the system automatically blocks them. However, while conducting training on the new system, officers have been reminded not to rely on automation and have been encouraged to familiarize themselves with General Order 22.4, which regulates overtime. A review of G.O. 22.4 has been included in the training.

The department is in the process of reorganization. One of the components under consideration for internal reassignment involves billable overtime. Assessment of placement for this function is on going.

| GPD Overtime Survey Results |
|---|

## Discussion

Our evaluation of program effectiveness included conducting a GPD-wide survey to understand overtime issues through group input. We issued 378 surveys and received 121 responses, a 32% response rate. In general, the results of our survey indicate many GPD personnel are not satisfied with how billable overtime is currently scheduled. A major source of complaints was the card box system, perception of favoritism and overtime hours worked by officers responsible for scheduling billable overtime.

We categorized the results to identify group input over specific issues such as incentives and willingness to work, effectiveness of scheduling methods, scheduling improvements and other areas of concern. Although the following survey results highlight some of the issues, our summary should not be taken as an endorsement of officer perceptions. The survey results are included as Appendix A.

*Incentives and Willingness to Work*

The billable overtime issue is important to officers as 81% of respondents consider overtime an incentive for working at GPD and indicated more opportunities are welcomed. Billable overtime can be a substantial source of supplemental income for GPD personnel. Respondents clearly indicated a willingness to take on more overtime assignments as 50% expressed a desire for more overtime hours than currently worked.

*Effectiveness of Scheduling Methods*

The card box system, which uses a rotational calling method, received the lowest rating in both appropriateness and fairness for scheduling assignments with a below average or poor rating of 39% and 44%, respectively. Respondents indicated many of the assignments scheduled using the card box system are known in advance and should be scheduled using the overtime book or sign-up sheets, the more preferred methods. Comments also indicated the card box system to be time-consuming, inefficient and lacking accountability.

*Automated Scheduling Improvements*

There is consensus that automation will help as 67% of respondents agreed automating the current manual scheduling process would bring improvements. However, 25% remained neutral on the issue, and a few comments indicated a similar distrust in an automated system.

*Written Comments and Concerns*

Written survey comments highlight both officer approval over the administration of billable overtime assignments and frustration and cynicism with allegations of conflicts of interest and unfair and inequitable practices. Recurring themes are illustrated below:

- The ASU increased the total amount of overtime assignments available for officers
- The ASU staff administer the billable overtime process to the best of their abilities

- There is a direct conflict of interest when officers managing billable overtime are working or competing for the same overtime assignments
- The ASU staff have first pick at "choice" overtime assignments with longer shift hours
- Favoritism is prevalent and assignments are not distributed department wide

Although written comments highlight both positive and negative feedback, a challenge exists to repair the negative perceptions and ultimately restore the officers' trust that the billable overtime scheduling process is performed in a fair and equitable manner.

## Conclusion

The billable overtime survey provides management an opportunity to obtain insight into concerns and suggestions for improvements.

## Recommendation

We recommend management review and evaluate the results of the billable overtime survey and develop a plan to address the issues and concerns identified.

## Management's Response

A.  As part of the on-going training involving billable overtime and the new overtime model, the Administrative Support Unit staff has been educating employees as to the evolution of billable overtime at the Gainesville Police Department. Very few of the officers realized the work and effort put forth to manage billable overtime. Some of the questions asked during training indicated better communication was needed to inform officers of why and how overtime is scheduled. The overall response from the officers has been one of support and appreciation.

Due to the overwhelming positive feedback from training, the Administrative Support Unit will be coordinating with the Training Unit staff to impart billable overtime information to the officers on a semi-annual basis. Members of the officers union have been present during some of the training sessions and they were supportive of the efforts put forth by management with regards to the scheduling of billable overtime.