

MEMORANDUM

October 4, 2011

TO: Public Safety Committee
FROM: Susan J. Farag, Legislative Analyst *SJF*
SUBJECT: Briefing: Police Overtime Audit

Today the Committee will be briefed on an audit of Police overtime practices. Those expected to brief the Committee:

Chief J. Thomas Manger, Montgomery County Police Department
Assistant Chief Betsy Davis, MCPD
Capt. Terrence Pierce, MCPD

SUMMARY OF AUDIT FINDINGS

In February 2011, an audit conducted on Police overtime practices found several instances of non-compliance with existing polices and poor oversight of internal controls (audit attached at ©1-25). The audit did not find any issues of waste, fraud, or abuse. The two major areas of concern were:

- Internal controls provided insufficient assurance that all court overtime scheduled and paid was actually worked; and
- A lack of MCPD compliance with required documentation standards for supporting overtime payments;

Insufficient Internal Controls: The audit found two primary internal control weaknesses. First, the overtime system did not provide any independent documentation confirming that a police officer actually attended court. While police officers work overtime for a variety of reasons, court attendance is a major reason for overtime. The audit noted that because police officers receive a minimum of three hours for court each day that they attend, court time represents a significant amount of unverifiable overtime. The only record of an officer's court appearance was the officer's timesheet. Neither the Department nor the court system had an effective method to track attendance at court hearings. Unless there was a complaint, an

officer's supervisor may not know that the officer was not present at court, and therefore should not receive overtime hours for a particular court hearing.

The audit noted that other jurisdictions that monitor police overtime use a variety of internal controls, including electronic key card or sign-in logs to document the hours officers actually spend in courthouses.

Second, the Criminal and Traffic Division of the District Court was not coordinating an officer's attendance at multiple dockets. Officers were often double-booked in the two Montgomery County court locations (Silver Spring and Rockville) at the same time, or back-to-back. According to a District Court official, the Court is planning to acquire a new system that could help minimize double booking of officers.

Lack of Compliance with Required Documentation Standards: At the time the audit was conducted, the Department required an officer to submit a specific form to authorize overtime (Overtime Pay/Compensatory Leave Form - MCP 44). In addition, an officer must account for overtime on a time sheet. The audit found error rates ranging from 6% to 25% of submitted MCP 44 forms, and error rates ranging from 1% to 25% for items listed on the biweekly timesheet (MCG 54).

An officer was required to submit the MCP 44 form within 72 hours of the date overtime was earned. The form had to be signed by the employee, supervisor, and unit commander to ensure that the overtime was properly authorized before being paid. Problems with MCP 44 submission included failure to submit the form at all (3.6%), no court documentation attached (7.5%), form not signed by supervisor or commander (20.0% to 25%), and form not maintained in files (6.2%).

Of the timesheets that were examined, the audit found that the MCP 44 form was missing on one or more overtime occurrences for 26.7% of the timesheets. Most timesheets were signed properly by both employees and supervisors. However, 8.9% of the timesheets examined did not agree with the biweekly gross pay proof (payroll register). In most cases, County payroll made corrections as needed.

Audit Recommendations:

- Establish an electronic or manual sign-in system at the court to validate attendance and establish better accountability over court overtime worked;
- Reiterate the requirement for MCPD personnel to comply with current and any future internal controls over the submission, review, and authorization of overtime charges;
- Update and maintain written policies and procedures regarding overtime in accordance with current overtime requirements and any future approved controls;
- Continue to work with the District Court to develop procedures to avoid or minimize double bookings of police officers at the two District Court venues and among the various dockets;

- Require employees to enter directly in the Telestaff system material changes to their work schedules.

Department Response: The Chief responded to the audit (©25), noting that the Department no longer uses paper time sheets. It has implemented a new electronic scheduling system (Telestaff), as well as MCTime. In addition, the Chief noted that other jurisdictions are able to set their court schedules for specific misdemeanor violations, which helps minimize double bookings or back-to-back court appearances. The Department is examining options to help correct other deficiencies found by the audit.

DISCUSSION ISSUES

1) One of the internal control weaknesses was the lack of independent verification confirming a police officer's court appearance. The Department advises that it is currently in negotiations with the FOP regarding the implementation of a card swipe system or a similar method of verifying officers' court appearances. *What options is the Department exploring and what are the benefits or drawbacks of different systems?*

2) The audit notes that double bookings and back-to-back bookings in court are problematic for officers and result in additional overtime. The Department has discussed this issue with the State's Attorney's Office and the District Court. What has been changed to minimize such double-bookings?

3) There were significant problems in the submission of the MCP 44 form for overtime authorization, including the failure to submit the form at all, or have it signed by all required parties – employee, supervisor, and unit commander. The Department has since switched to Telestaff (automated scheduling system) and MCTime (electronic timesheets). *How have these changes addressed the compliance issue?*

**Montgomery County, Maryland
Office of Internal Audit
(MCIA)**



**While Monitoring of Police Overtime Has Improved,
Better Controls Are Needed**

February ¹⁷8, 2011

Prepared by Cherry, Bekaert & Holland, L.L.P.

Highlights

Why We Did This Audit

The Montgomery County Police Department (MCPD) is consistently one of the top overtime users within Montgomery County and overtime expense is a significant operating expense.

Inherently, MCPD is subject to considerable overtime hours due to the department's need to operate 24 hours a day, 7 days a week. Overtime makes up about 4% or almost \$10 million of MCPD's total operating budget of \$246.3 million. While the County and MCPD have instituted recent actions to better monitor overtime use, the average overtime expense per employee has remained consistent over the last five years. In a recent Countywide risk assessment, MCIA had designated overtime as a high-risk area.

In performing this audit, we reviewed and analyzed policies and procedures, FOP union agreements and prior audit reports, interviewed MCPD and County officials, and selected a sample of time sheets and overtime transactions paid to officers to determine whether overtime claimed was properly authorized and supported.

What We Recommend

MCIA makes five recommendations to improve internal controls at MCPD, including establishing an electronic or manual sign-in system at the courts and the updating of the written policies and procedures related to overtime.

January 2011

Fiscal Year 2010 Police Overtime

While Monitoring of Police Overtime Has Improved, Better Controls Are Needed

What We Found

Montgomery County Police Department has made progress in the fiscal monitoring of employee overtime costs. For example, its overtime costs have not exceeded its allocated overtime budget for the last 3 years. However, our audit found that the current internal controls MCPD uses for overtime provide insufficient assurance that it could prevent or detect waste, fraud, or abuse. While we did not find any actual cases of waste, fraud or abuse during our audit, we found non-compliance with existing policies and procedures and poor controls, which can cause serious accountability issues. Most problems involved the court overtime area, which at 38% of all MCPD overtime, is by far the largest overtime component.

Specifically, MCPD has no method of tracking officer attendance at court hearings and many time sheet files are lacking sufficient supporting documentation for overtime hours. While Montgomery County does not track court attendance, we noted that other state or local governments have instituted manual or electronic systems to do so, which should provide a higher level of assurance and accountability. Some systems allow officers to electronically sign in and sign out as they appear for duty, while others have the attorney who subpoenas the officer certify the officer's attendance in court.

In addition, we found problems in the authorization and approval of overtime worked. For example, out of 209 overtime occurrences tested from fiscal year 2010 time sheets, we found 13 (6%) instances where authorization (MCP 44 form) forms were not submitted to management or were lost. In addition, of the remaining 196 MCP 44 forms submitted, the employee, supervisor, or unit commander did not sign 67 (34%). These exceptions from MCPD policies may indicate deficiencies in supervisor monitoring.

We also found that there is a need for MCPD to continue its coordination efforts with the Maryland District Court Assignment Division concerning scheduling of officers' court appearances. Currently the Division does not consider police officer scheduling before placing officers on court dockets. This has led to officers being booked on two separate dockets at the same time contributing to the use of court overtime. Moreover, at jurisdictions in other states we contacted, officers are able to set their schedule for specified misdemeanor violations to avoid scheduling conflicts.

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Objectives

This report summarizes the work performed by Cherry, Bekaert & Holland, L.L.P. (CBH) on behalf of the Montgomery County Office of Internal Audit (MCIA). CBH conducted this internal audit of the Montgomery County Police Department (MCPD) overtime charged by police officers during fiscal year 2010. Our methodology includes the individuals interviewed to develop an understanding of the processes, documents reviewed during the testing phase, results of the testing phase, assessment of current policies and procedures, and recommendations. In addition, our work included a comparison of MCPD overtime practices to a limited number of similar jurisdictions in other states. The work was designed to test internal controls over overtime as they relate to proper authorization and computation of overtime hours worked. It included all types of overtime in fiscal year 2010. MCIA requested CBH to perform this audit because MCIA rated Police overtime as a high-risk area in a recent Countywide risk assessment.

The objectives of the audit of police overtime were as follows:

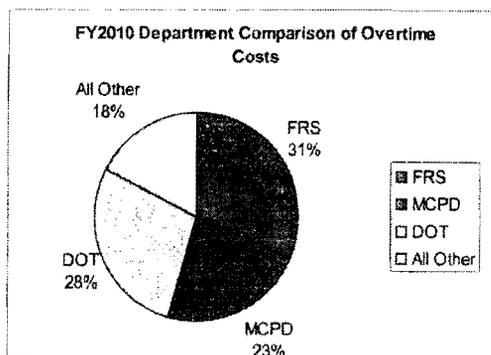
- Review and test whether overtime charged by police officers in fiscal year 2010 was authorized and earned in accordance with existing policies and procedures, including applicable budgetary restrictions or provisions;
- Assess whether the County's current policies and procedures provide adequate internal control over overtime expenses; and
- Compare current County practices and procedures for police overtime to other comparable jurisdictions.

This internal audit was performed in accordance with consulting standards established by the American Institute of Certified Public Accountants (AICPA) and generally accepted government auditing standards (GAGAS) established by the Government Accountability Office (GAO), as appropriate. Our proposed procedures, developed to meet the objectives stated above, were reviewed and approved in advance by MCIA. Interviews, documentation review, and fieldwork were conducted from July 2010 to November 2010.

Background

MCPD is consistently one of the highest overtime users in Montgomery County. Overtime usage by MCPD represented 23% of the total overtime incurred by the County during fiscal year 2010 (see Chart 1). Only the Department of Transportation (DOT) and the Fire and Rescue Service (FRS) departments have used as much overtime in the past four fiscal years. MCPD is subject to a large amount of overtime hours due to the department operating 24 hours, 7 days a week, which requires scheduling work in three distinct shifts. This is consistent with other police departments.

Chart 1¹



Source: MCPD Management and Budget Division

As presented in Table 1, from fiscal year 2006 through fiscal year 2010, total overtime expenditures and total MCPD headcount (for all positions, full and part time) increased approximately 8.1% resulting in annual overtime expense per employee remaining flat at slightly over \$5,400. Overtime pay as a percentage of total MCPD cash compensation (excluding benefits) over the same period decreased from 8.6% to 7.3%.

Table 1 – MCPD Overtime from FY 2006-2010

FY	Total Overtime Expense	Headcount	Overtime Expense per Employee	Total Cash Compensation	Overtime Expense as % of Cash Compensation
2010	\$ 9,926,200	1834	\$ 5,412	\$ 135,864,380	7.3%
2009	\$ 10,069,890	1852	\$ 5,437	\$ 135,907,600	7.4%
2008	\$ 9,728,330	1796	\$ 5,416	\$ 127,487,040	7.6%
2007	\$ 10,047,940	1755	\$ 5,725	\$ 114,612,210	8.8%
2006	\$ 9,177,510	1696	\$ 5,411	\$ 106,553,640	8.6%

Source: MCPD Management and Budget Division

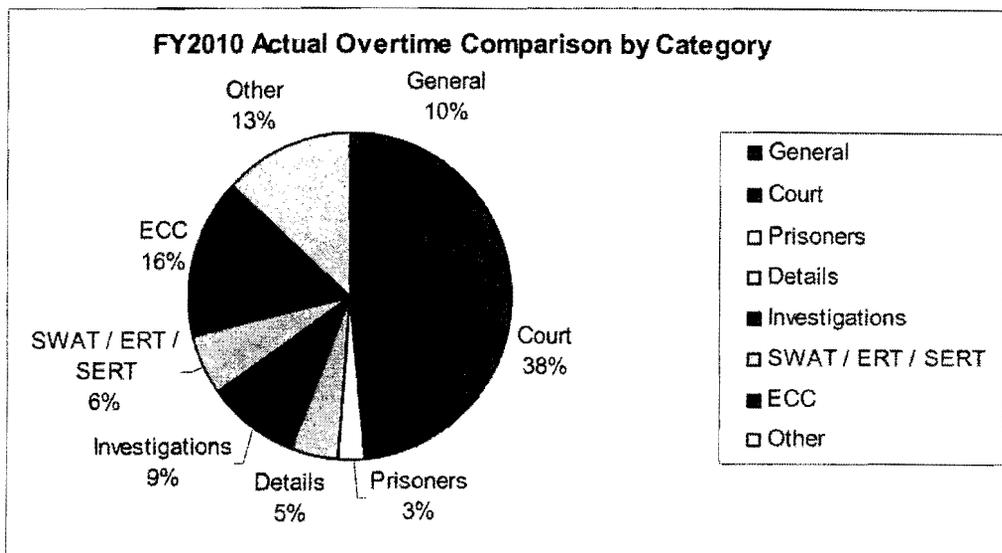
There are eight categories of MCPD overtime utilized in the time system (See Appendix A): General (includes officers being held over or called back), Court (includes attendance at all court proceedings), Prisoners (processing and transportation of prisoners), Details (such as for special events), Investigations, SWAT (Special Weapons and Tactics), ERT (Emergency Response Team), SERT (Special Events Response Team), ECC (Emergency Call Center), and Other (includes several smaller categories). Historically, the largest amounts of MCPD overtime costs have been related to court activities and the Emergency Call Center (“ECC”).

Overtime use in the County is disproportionate among a small number of the total employees. About 5% of MCPD employees accounted for 26% of the total overtime costs.

Chart 2 shows the breakout of overtime costs by category for fiscal year 2010. After analyzing the historical data provided by the MCPD Management and Budget Division, we determined that the costs in each category have remained consistent over a three-year period. Court overtime has ranged from 36% to 39% of total overtime. ECC overtime has been 16% each year and General overtime has remained 10% each year.

¹ Chart 1 is based on total overtime charged including costs that MCPD is relieved of due to interdepartmental charge backs and government grants. (See Table 1 for actual MCPD expense.)

Chart 2



Source: MCPD Management and Budget Division

Although the disparity in court-related overtime compared to other overtime categories is the result of several factors, the most common pertains to challenges associated with scheduling. On any given day, most police officers work shifts that are in whole or in part, outside of the normal business hours of the courts. Another factor is that police officers frequently have to work on scheduled days off to accommodate court dates.

Controlling Authoritative Guidance

The overtime compensation authoritative guidance framework within Montgomery County pertaining to MCPD is outlined within three separate documents: "Overtime Compensation and Premium Pay" Function Code No. 316 ("FCN 316"), The Fraternal Order of Police Lodge Montgomery County 35, Inc. ("FOP 35") agreement, and the Compensation Manual.

"Overtime Compensation and Premium Pay" Function Code No. 316

FCN 316 is on the MCPD employee intranet and was last updated on December 3, 2001. This document lists the policies for compensating employees of the MCPD for work that is performed in excess of the regular workday and approved by a supervisor. FCN 316 also lists definitions of overtime statuses, summarizes court overtime, describes the methodology and the responsibilities of officers requesting overtime and the supervisors/unit commanders whom subsequently authorize and approve overtime.

FCN 316 specifies that all Sergeants and below, and non-sworn employees below grade 25 are authorized for overtime pay or compensatory leave at one and a half times their normal pay rate. Overtime is defined as work performed in excess of a regular workday (8 or 10 hours depending on status) or on the employee's day off, calculated on a weekly basis. Overtime hours are calculated at the rates in Table 2 with the exception of court overtime and on-call overtime:

Table 2 – Overtime Charging Policy

0-15 minutes	No compensation
16-45 minutes	30 minutes compensation
46-60 minutes	60 minutes compensation

Source: FCN 316

FCN 316 also states that officers summoned to court on their regular day off or during non-regularly scheduled working hours are guaranteed a minimum overtime compensation of three hours, regardless if time actually spent in court was less than three hours. If the officer is scheduled to appear in court again outside of the three-hour window beginning with the earliest court time, they will also be compensated at the actual time spent in the second appearance, in addition to the three hours earned for the earlier court time. If any of this time is on the officer's regular day off or during non-regularly scheduled working hours, the court time will be paid as overtime, at one and half times the officer's regular hourly rate.

In addition, FCN 316 outlines that employees subject to call-back² are also guaranteed to receive a minimum of three hours of overtime pay for each call back. Any time worked in excess of three hours is paid at actual time spent. Call-back is by definition overtime and will be paid at one and a half times the officer's regular hourly rate.

The Fraternal Order of Police Lodge Montgomery County 35, Inc. Agreement

The FOP 35 agreement negotiated between the Fraternal Order of Police Montgomery County Lodge 35, Inc. and the Montgomery County Government in July 2007 was in effect during the period under audit. The agreement was effective from July 1, 2007 through June 30, 2010. A new FOP contract went into effect on July 1, 2010, which renewed the former contract through June 30, 2011. The FOP 35 agreement encompasses all aspects of the MCPD police officers' duties, performance, and employment benefits including issues such as uniforms and equipment, hours and working conditions, leave, wages, and retirement. The agreement takes precedent over any conflicting directive in FCN 316.

The FOP 35 agreement addresses the issue of overtime compensation for its members, more specifically in Articles 10 and 15, which pertain to court hours and working conditions. Article 10, "Court Time," states that officers are guaranteed at least 3 hours for each day they are in court, officers are required to attend court, and if court is cancelled, officers are responsible for checking for notification. Article 15, "Hours and Working Conditions," states that police officer's schedules are to be posted on a weekly basis, typically three weeks in advance. If an officer is required by their department to work overtime hours outside of their published schedule, the officer will receive overtime pay. Overtime hours will take into consideration annual leave taken when totaling hours worked each pay period. Article 15 also states that "roll call" is included in the regular workday.

Additionally, Article 5 of the FOP 35 agreement states that officers who pass a language certification examination are entitled to be paid overtime with a multilingual differential for overtime hours in which the language skill was used. Officers receive one or two additional dollars per hour, depending on skill level, for hours incurred using the skill. Officers can also receive this additional multilingual pay for regular hours worked.

Compensation Manual

The Compensation Manual of the MCPD, last updated in 2004, also addresses certain common areas of overtime for the MCPD. These areas include call-back pay, compensatory leave earned, stand-by pay³, overtime for sworn

² Call-back pay is where an employee is required by an authorized supervisor to return to work to perform unanticipated and unscheduled work assignments, usually of an emergency nature.

³ Stand-by pay is the compensation paid to eligible employees who are assigned to stand-by duty in which they are required by their authorized supervisor to remain available for work for a specified period of time beyond the assigned work period.

and non-sworn officers, as well as overtime for sworn officers Grade 25 and above. The Compensation Manual also includes certain exhibits to assist police officers with understanding how to enter overtime on their Montgomery County Bi-weekly Time Sheets.

Bi-Weekly Time Sheets (MCG 154 form)

The County utilized Bi-weekly Time Sheets ("MCG 154 form") to track all time worked by each individual MCPD employee for a pay period until TeleStaff, an electronic scheduling system that interfaces with the County's new computer-based, County-wide timekeeping system (Mctime) was partially implemented in fiscal year 2010. At the time of our fieldwork, we found that some MCPD employees complete the MCG 154 form while others only use TeleStaff. The County's goal is to eliminate the use of the MCG 154 and exclusively use the electronic system and Mctime is the official timekeeping system of the County. (As discussed later, MCPD has advised us that its employees have since stopped using paper time sheets.)

The MCG 154 form has two carbon copies (yellow and pink) behind the front sheet for documentation purposes. The police officer completes the form on Friday or Saturday of the second week in the pay period and obtains a supervisor signature. The attributes to be filled out by the officer, if applicable, include: earn type, regular hours, overtime earn type, overtime hours, index codes, project code, description, daily hours allocation, compensatory leave earned, annual leave taken, sick leave taken, comp leave taken, control totals, and signature. The white and yellow copies of the time sheet are sent to the County Payroll Section (which is part of the Finance Department), while the pink copy is kept by the MCPD along with all supporting documentation for at least two years. Supporting documentation is not submitted to County Payroll. If an employee transfers districts, the time sheets for the applicable fiscal year are to follow the employee to their new district.

We confirmed with the County Payroll Section that they do not perform any further review of overtime actually reported on a regular basis. It is the MCPD supervisor's responsibility to ensure forms are completed accurately and sufficiently before the time sheets are submitted to payroll.

As discussed above, there were two electronic systems in use by MCPD at July 1, 2010, TeleStaff and Mctime. TeleStaff is a commonly used scheduling system for the public safety industry. MCPD and FRS use the TeleStaff system for scheduling and for employee time entry of changes to the work schedules. As mentioned earlier, Mctime is the County's official time reporting system. It collects Telestaff time entries and is interfaced to the payroll system to be used in the final processing of MCPD payroll. Mctime is considered an enterprise time and attendance system. Although Mctime can be used as a stand-alone time system, TeleStaff has scheduling capabilities that are not present in the version of Mctime that the County uses.

Overtime Pay/Compensatory Leave Request (MCP 44 form)

The Overtime Pay/Compensatory Leave Request ("MCP 44 form"), which is used by officers to request the approval of leave, and which was last updated in April 2008, is required to be attached to the time sheet, which is submitted to the supervisor for approval for each occurrence of overtime recorded on the MCG 154 form. Per FCN 316, it is the employee's responsibility to "attach a copy of any documentation that verifies the requested compensation (e.g., traffic, criminal, or civil subpoenas, MVA hearing request, etc.)." Although, this policy could be more tightly written, the policy clearly expects some form of documentation for court overtime. If the basis is for call-back, held over, or police detail overtime, the employee must provide a name of the person authorizing the overtime or the reason for the authorization of the overtime.

Corrections to Time Sheets after Submission to County Payroll Section

The Compensation Manual requires that time sheet corrections for time sheets already submitted be accompanied by a memorandum, signed by the authorized supervisor, and sent to County payroll detailing the correction that

needs to be made. Types of corrections may include overtime hours omitted, type of leave used, or compensatory hours earned.

Holiday Overtime Pay

There are numerous categories for holiday overtime pay under the FOP Bargaining Unit. Holiday pay premium is used when an employee works on a holiday. Employees are paid one and a half times their regular pay rate for holiday pay premium. When an employee's regularly scheduled workday falls on a holiday, they are paid regular pay as well as holiday premium pay, which is essentially 2.5 times their regular pay rate. When an employee's regularly scheduled day off falls on a holiday and the employee works on the holiday, they receive the holiday pay premium, discussed above, as well as holiday additional pay and compensatory leave holiday. The employee is paid their regular hourly rate for holiday additional pay in addition to holiday premium pay and compensatory leave holiday in this case, which is essentially 3.5 times their regular pay rate. When an employee's regularly scheduled day off falls on a holiday and they do not work, they are entitled to be credited with compensatory leave holiday hours for each hour of a regularly scheduled shift (8 or 10 hours depending on the officer's normal schedule).

Recent Actions by MCPD and Others to Reduce Overtime Use

Actions taken by MCPD and others in recent years to reduce overtime use included:

- The State's Attorney's Office (SAO) has agreed not to summon officers to court for certain arrests such as minor thefts;
- Some minor criminal offenses such as a minor's use of alcohol and paraphernalia arrests are now diverted by the SAO for community service eliminating court appearances by officers;
- MCPD officials hold bi-weekly meetings where overtime usage is planned for and discussed as part of the agenda (attendees include the Assistant Chief for Field Operations and the six District Commanders);
- The MCPD Management and Budget Division disseminates periodic reports on overtime usage to department management; and
- MCPD coordinates with the CountyStat office by providing information on overtime. CountyStat includes this in overall County analytical and tracking reports on overtime, which in turn are monitored by senior County management. These MCPD actions have resulted in overtime expenses coming in below budget in each of the last three years.
- The Maryland legislature passed a new law, which went into effect in January 2011. It allows an individual who has been charged with a relatively minor traffic violation, such as speeding, 30 days to request a court date, as opposed to automatically being assigned one. The intent of the law, which law enforcement agencies requested, is to reduce the number of police court appearances and overtime for officers.

Scope and Methodology

We performed the internal audit in two phases—planning and implementation. During Phase 1, the planning phase, we designed a Phase I Audit Program to gain a general understanding of the processes and controls in place during fiscal year 2010. During Phase I, we reviewed MCPD policies and procedures and tested a limited number of time sheets and overtime occurrences. After Phase I, we began Phase II, implementation, and designed a more comprehensive and detailed Audit Program. For this phase we expanded our testing to a larger sample of time sheets and overtime occurrences and combined the results of all testing to perform a final analysis.

In general, we evaluated the MCPD based on the largest overtime users during fiscal year 2010. We chose to focus testing on the District Stations within the Field Services Bureau because they incur the most overtime. The District Stations consist of six stations, geographically divided between the following cities: Rockville, Bethesda, Silver Spring, Wheaton, Germantown, and Gaithersburg. Additionally, we selected court overtime as the central

focus of our testing based on materiality and perceived risk for waste, fraud, or abuse associated with this overtime category.

The scope of our work was limited to overtime earned by MCPD over the period from July 1, 2009 to June 30, 2010 (fiscal year 2010). The procedures tested were those in place and operational within the MCPD effective through June 30, 2010. Our procedures generally did not extend to departments or processes outside of the MCPD. We obtained notification to proceed from the MCIA before audit work for both phases was performed.

We reviewed all available policies and procedures and conducted interviews with key departmental officials involved in administering the overtime process in order to gain an understanding of the completion, approval, and submission of MCPD employee overtime requests, as well as to identify internal controls present in the current process.

Sampling Methodology for Phase I Testing – Data Gathering

We judgmentally selected five employees to test from the Wheaton District April 2010 payroll register. We obtained the selected time sheet for the five employees to test whether the internal controls over overtime pay were implemented and operating as designed. During Phase I, we tested all overtime occurrences on each time sheet for an MCP 44 form and any applicable support (17 overtime occurrences in aggregate).

Sampling Methodology for Phase II Testing – Authorization and Earning of Overtime by Sworn Officers

The specific objective of the detailed testing of authorization and earning of overtime was to assess whether MCPD policies were being adhered to and to determine if County funds allocated for overtime usage were properly authorized and managed. CBH and the MCIA agreed that a judgmental sampling methodology would be utilized for this testing area. In selecting our sample, we considered the total amount of overtime in each of the categories in Chart 2. Because we did not use a random statistical sample for our testing, we cannot project our findings to the entire universe of Police overtime. However, we believe our findings point to a need for improvement in various MCPD overtime controls.

In order to execute Phase II, we selected eight of the highest overtime charging individuals at each of the six police districts in fiscal year 2010 (48 employees). We chose two time sheets per employee for 96 time sheets, which we used to test whether the internal controls over overtime pay had been implemented and were operating as designed. From the 16 time sheets selected at each district, we gathered the respective payroll registers for each period and judgmentally selected two overtime occurrences. For the two overtime occurrences from each time sheet, we tested whether the MCP 44 form was attached to the time sheet along with supporting documentation, if applicable. In total for Phase II, we tested 192 overtime transactions⁴.

Chart 3 presents details of the percentage of overtime transactions selected for testing in aggregate for Phases I and II by overtime category. Based on our assessment of the risk related to the various categories of overtime, as a result of our Phase I testing, one objective of our sample selection was to ensure that approximately half of the transactions selected for testing related to court overtime. The remaining sample selection considered the mix of other categories of overtime charges. This resulted in our selection of 51% of transactions related to court appearances, which make up 38% of the total MCPD overtime expenditures and was more than double the next largest category.

⁴ Note that we tested 17 overtime transactions in Phase I and 192 overtime transactions in Phase II for a total of 209 transactions. The tables presented in this report combine Phase I and Phase II results.

Chart 3

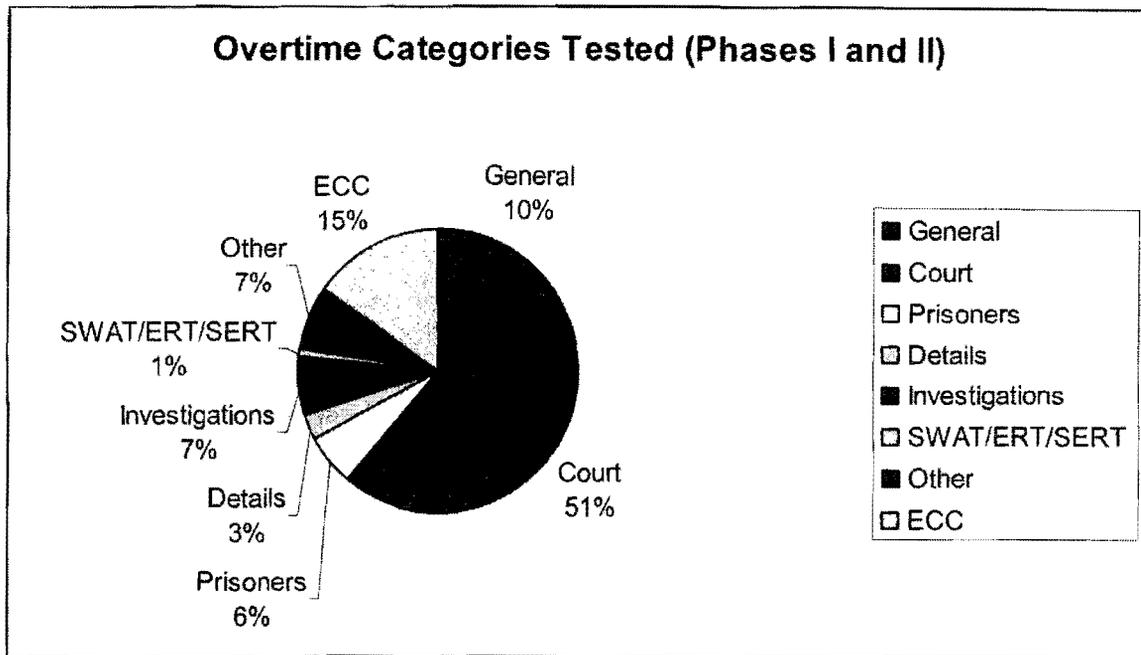


Table 3 presents the 209 overtime transactions we tested by category of overtime and police district. See Appendix A for a description of what makes up the overtime codes.

Table 3 – Testing of Overtime by Category and District (Phases I and II)

OT Category	1st District Rockville	2nd District Bethesda	3rd District Silver Spring	4th District Wheaton	5th District Germantown	6th District Gaithersburg	Total
General (POL 01-10)	1	3	5	4	1	6	20
Court (POL 15-24)	21	18	10	28	19	12	108
Prisoners (POL 26-29)	2	4	1	4	1	0	12
Details (POL 35 - 47)	0	0	0	5	0	1	6
B.O.E. & Recreation Department (POL 50-54)	0	0	0	0	0	0	0
Internal Administrative Hearings (POL60-63)	0	0	0	0	0	0	0
Meetings (POL 65 -67)	0	0	0	0	0	0	0
Investigations (POL 70 - 80)	2	5	2	5	0	0	14
SWAT/ERT/SERT (POL 83-86)	1	0	1	0	0	0	2
Other	1	0	10	3	0	1	15
ECC	4	2	3	0	11	12	32
Total Tested	32	32	32	49	32	32	209

Audit Results

Current internal controls provide insufficient assurance that all court overtime scheduled and paid for was actually worked

The MCPD has been restricted in its ability to properly account for police officer court attendance and overtime hours due to two internal control weaknesses discussed below. The issues lead to insufficient accountability over police overtime hours.

First, the current overtime system does not provide independent documentation confirming a police officer's court attendance. Other than the employee's timesheet, the MCPD and the court system currently do not have an effective method or requirement to track the attendance of police officers at court hearings. Because police officers receive a minimum of three hours for court each day they attend, this represents a significant amount of unverifiable overtime.

Under the current system, the only oversight of police officer's court attendance is the defense and/or prosecuting attorney's need for the police officer to prosecute or legally represent the defendant and the officer's supervisor's need to track the work of the officers who report to him. The prosecuting attorneys maintain it is not their responsibility to monitor the performance of overtime and do not track attendance except when necessary to prove their cases and the records are informal, incomplete and destroyed after about three months.

There are no records or documentation to track and confirm the number of hours spent by the officer when the officer attends court. An officer could spend an entire day attending three consecutive dockets and there would be no record of the officer's attendance. If the officer is not needed, there is no record showing whether or not the officer was present during a court hearing or how long the hearing lasted. There are also no records available to establish the number of cases dismissed or continued due to non-attendance.

Additionally, unless there is a complaint, the officer's supervisor may not know that an officer was not present and should therefore, not receive overtime hours for that particular court hearing. According to a senior SAO official, the only instance where a police officer's absence may be noted and considered would be when a hearing requires the officer's attendance and the officer fails to show. The SAO official stated, and the Court Liaison Office confirmed, that even in these instances, unless egregious, it is rare that a judge would enter a contempt order or the prosecuting attorneys would report the non-attendance to MCPD.

In discussions with the leadership of the MCPD, regarding the above findings related to court overtime, they agreed on the need for improved controls. However, they indicated that the implementation of needed controls over court attendance would require the concurrence of the Police union.

While inquiring about internal controls used by other jurisdictions to monitor police overtime, we learned that they use electronic key card or manual systems to document the hours officers actually spent at courthouses. For example, in other jurisdictions, officers subpoenaed for court appearances must use an electronic key card or manually sign in and out for court appearances. This generally occurs at the Court Liaison Office. Currently, the Montgomery County Court Liaison Office does not have an electronic system or sufficient staff to track officer's court attendance. The Court Liaison office has various responsibilities, including the issuance of warrants and answering inquiries from County personnel and the public.

Concerning electronic key card systems within the courthouse, these systems generally would not require significant additional labor costs to monitor the officers on a day-to-day basis. Establishing such a system in Montgomery County would improve controls but would likely require additional hardware and software costs. The Assistant Chief noted that electronic systems have been discussed in the past but budgetary constraints prevented serious consideration of their implementation.

The second control weakness involves the Criminal and Traffic Division of the District Court not coordinating an officer's attendance at the multiple dockets, which exist in the court system. Currently, subpoena procedure works as follows: Subpoenas are issued out of Annapolis, Maryland and sent to each district within Montgomery County. The districts subsequently circulate the subpoenas to the officers. These procedures work centrally for the court system, but do not consider police officer schedules, including scheduled time off. As a result, they can lead to inefficiencies in scheduling and, consequently, additional overtime dollars expended.

For example, we found that officers could be double-booked in the two Montgomery County court locations at the same time, or back-to-back. The County has two courts, the District Court and the Circuit Court. The less serious cases and traffic cases are handled at the District Court level and the more serious felony cases are tried in the Circuit Court. The District court in Rockville has two courtrooms. Rockville has traffic court in the morning with criminal court in the afternoon. As such, an officer involved in both may need to wait at one of the courthouses and incur overtime. Silver Spring has criminal court at 9:00 A.M. and the traffic court immediately afterwards. However, if the criminal court runs long, the officer may need to wait to appear.

Because of the various court locations and the fact that scheduling does not consider police officer schedules, double bookings are a common issue for MCPD. According to MCPD officials, Annapolis currently does not coordinate with the County to develop court hearing schedules. A District Court official advised us that the Court is planning to acquire a new system that could help minimize double booking of officers.

We reviewed internal audit reports from other jurisdictions (See Appendix B), which have considered the issue of court overtime including Dallas and San Francisco. Dallas uses an electronic system in which officers sign in and out electronically as they appear for duty. San Francisco requires the attorney who subpoenaed an officer to sign off on the officer's attendance.

We also found, from our discussions with MCPD personnel, including the Chief of Police that in some other jurisdictions, such as Fairfax County, VA, an officer can set his or her own court schedule for specified misdemeanor violations. In Fairfax County, an officer can request certain court dates and the County court will try to accommodate the officer as best as possible. Officers may be able to schedule all of their court dates on one day, as opposed to on multiple days.

We were not able to perform any validating procedures of the systems in the other jurisdictions but the approaches merit further consideration by the County as possible means to increase accountability over, and efficiency of, court overtime.

Lack of MCPD compliance with required documentation standards for supporting overtime payments

We found non-compliance with internal control requirements by MCPD personnel in our testing to determine whether overtime was properly accounted for, scheduled, and paid. Error rates ranged from 6% to 25% of the items tested related to the Overtime Pay/Compensatory Leave Form (MCP 44) and 1% to 25% of the items tested for the Bi-weekly Timesheet (MCG 54). According to FCN 316, it is the MCPD employee's responsibility to "complete and submit an MCP 44, 'Overtime Pay/ Compensatory Leave Request,' within 72 hours of the date the overtime was earned." In addition, it is the MCPD employee's responsibility to "attach a copy of any documentation that verifies the requested compensation." The purpose of the MCP 44 form, which requires employee, supervisor, and unit commander signatures, is to ensure the overtime was properly authorized before being paid (see Appendix C for a copy of the form).

Below, in Table 4, is a breakdown of the errors we found during our testing of the 209 MCP 44 forms selected at the six MCPD districts.

Table 4 – MCP 44 - Overtime Pay/ Compensatory Leave Request Form Testing

Attribute	Total Errors	Items Tested	Error %
No MCP 44 form in file for overtime occurrence	13	209	6.2%
MCP 44 form not signed by employee	33	196	16.8%
MCP 44 form not dated by employee	1	196	0.5%
MCP 44 form not signed by supervisor	41	196	20.9%
MCP 44 form not dated by supervisor	49	196	25.0%
MCP 44 form not signed by unit commander	49	196	25.0%
MCP 44 form not dated by unit commander	36	196	18.4%
MCP 44 form authority field not completed, when required	6	44	13.6%
No court documentation attached to MCP 44 form, when required	8	106	7.5%
Form was not submitted within 72 hours of overtime worked	7	196	3.6%

Missing MCP 44 forms for overtime occurrences

We found that for 13 of the 209 (6.2%) overtime occurrences selected for testing, MCP 44 forms were not located in the time sheet file—they were missing, never submitted or possibly were removed. Without a submitted MCP 44, a supervisor or division commander cannot effectively substantiate that the required review and authorization have been performed at each level over the overtime occurrence and that overtime was earned by an employee and correctly computed.

Because 13 MCP forms were not available to test, all subsequent findings are out of 196 (209 less 13) unless otherwise noted.

MCP 44 forms not signed by an employee, supervisor, and/or unit commander

We found that out of 196 MCP 44 forms tested, 33 (16.8%) were not signed by the employee, 41 (20.9%) were not signed by the supervisor, and 49 (25.0%) were not signed by the unit commander. More specifically, we found that, on a stand-alone basis:

- 67 (34.2%) MCP 44 forms were missing one of the required signatures;
- 26 (13.6%) MCP 44 forms were missing two of the required signatures; and
- 15 (7.5%) MCP 44 forms were missing all three required signatures.

The absence of an authorizing signature(s) may indicate that the overtime occurrence was not properly reviewed before being paid.

MCP 44 form authority field not completed, when required

For call-back, held over, and detail POL categories, the "authority" field on the MCP 44 is required to be filled out. The name of the officer authorizing the overtime or the reason for the authorization of the overtime is to be completed in the authority field. Although we selected 209 MCP 44 forms, only 44 forms required the completion of the authority field. We found that six (13.6%) of the 44 forms did not have the authority field completed.

Court documentation not attached to MCP 44 form, when required

We tested a total of 209 MCP 44 forms in Phases I and II combined. Of those tested, 108 (52%) forms related to Court overtime. Additional documentation was not attached when required for eight of the (7.5%) court-related overtime pay codes selected. Acceptable support according to Montgomery County Policy (Directive Number 316) is a traffic subpoena, criminal subpoena, civil subpoena, Motor Vehicle Administration (MVA) hearing request, Maryland Court system-generated schedule detailing scheduled hearings, or similar document.

MCP 44 forms not dated and not submitted within 72-hour requirement

We noted some MCP 44 forms were not dated by the employee, supervisor, and/or unit commander. We found that out of 196 MCP 44 forms tested, one (0.5%) did not include a date for the employee signature, 49 (25.0%) did not include a date for the supervisor signature and 36 (18.4%) did not include a date for the unit commander's signature.

The date field is important to ensure the form was submitted within 72 hours of the overtime worked, which is a requirement under FCN 316. We could not determine if seven out of the 196 MCP 44 forms tested (3.6%), were submitted within 72 hours of the overtime work being performed.

Multiple versions of MCP 44 forms were in use

Another item noted during the audit was the use of multiple MCP 44 forms. Older versions of the MCP 44 form, specifically the April 2003 revision, were being submitted during fiscal year 2010 that lacked fields required by the most current form (revised in April 2008). The April 2003 revision of the form did not include a space for an employee signature and date, or date fields to accompany the supervisor and unit commander signatures. While the lack of fields on the older versions caused some errors, most of the errors we found were related to the current form.

As explained earlier, MCPD employees, under the FOP 35 Union Contract, are required to complete the MCG 154 form every pay period (see Appendix D for a copy of the form). Presented in Table 5, is a breakdown of the errors we found during testing of the MCG 154 forms at the six MCPD districts.

Table 5 – MCG 154 – Bi-weekly Time Sheet Form Testing

Attribute	Phase I & II Combined		
	Total Errors	Items Tested	Error %
MCP 44 form is missing for one or more OT occurrences on time sheet	27	101	26.7%
Time sheet not signed by employee	0	101	0.0%
Time sheet not signed by a supervisor	1	101	1.0%
Index code and project code are not accurate or reasonable	2	101	2.0%
Time sheet does not agree to bi-weekly gross pay proof (payroll register)	9	101	8.9%

MCP 44 form is missing for one or more overtime occurrences for time sheet

As required by FCN 316, it is the employee's responsibility to document each overtime occurrence with an MCP 44 form and any other documentation that verifies the requested compensation. MCPD lacked verification of the requested compensation in 27 (26.7%) out of 101 time sheets tested. This means each of the 27 time sheets was missing an MCP 44 form for one or more overtime occurrences. We also found that all unverified requests were subsequently paid, when the time sheet was submitted to County payroll without correction by the employee's supervisor. According to a payroll manager, it is not payroll's duty to review the overtime requests submitted and payroll does not receive any backup supporting documentation for these transactions.

Time sheet not signed by supervisor

We found that all time sheets tested were signed by the employee. However, we found one time sheet that was not signed by the supervisor. The absence of an authorizing signature may indicate that the time sheet was not properly reviewed before being paid.

Index code and project code are not accurate or reasonable on some time sheets

We found discrepancies when tracing the POL code on the time sheet to the POL code on the MCP 44 form attached in two (1.9%) out of 101 time sheets tested. The absence of a correct code indicates that overtime may be charged to an incorrect overtime category.

Time sheet does not agree to bi-weekly gross pay proof (payroll register)

We found that nine out of 101 time sheets had a variance between the type of time recorded and what was processed in the bi-weekly gross pay proof, which serves as a payroll register for the County. For example, we found one instance where an employee recorded regular hours for roll call but the payroll register recorded it as overtime. In addition, we found multiple instances where an employee was paid for ECC overtime on the payroll register but the time was not recorded on the time sheet. These variances did not appear to cause discrepancies in the amount paid and County payroll appeared to be making reasonable adjustments to what was recorded on the time sheets. However, if County payroll fails to make these changes or incorrectly interprets these situations, there could be errors in the payroll.

Hours and extensions are not clerically accurate on some time sheets and time description was not always completed

We noted that per County payroll, employees are not required to fill out the worksheet portion of their time sheets. However, because almost every employee we tested did complete this section and it is the only audit trail of the hours worked during the pay period, we examined the amounts entered and other items. We found that eight out of 101 time sheets tested had errors in the accuracy of the hours and extensions recorded on the time sheet. This included time sheets that had lines in the worksheet section that did not add across to the total column on the left side of the form. In addition, we found that eight out of 101 time sheets had entries that were missing the written time description. Although many supervisors may know the standard time codes, they may not know offhand the special codes that are used for emergencies or special details. When employees properly enter time description codes supervisor can more effectively affirm the time worked.

Concentration of Overtime Usage

About a quarter of MCPD overtime was concentrated among a relatively small group of personnel. Of the 1,834 MCPD employees, we found that 26% of the overtime recorded came from 5% of the population (100 personnel). Based on this analysis, we sought to determine whether the top 50 high overtime earning employees, included in the previously stated 5%, were individuals close to retirement, who may be working overtime to augment their annuity. We found that on average, the top 50 had 13.3 years of service and only 13 or 26% had 20 years or more service. Our test indicated that high overtime use is being charged by individuals with a wide range of tenure with the MCPD.

Other matters

Throughout the course of the audit, we identified additional items for consideration by the County.

Electronic time system was not being fully utilized at the time of our fieldwork

MCPD recently began using the electronic scheduling system called TeleStaff to replace an obsolete paper time system. TeleStaff interfaces with the County's new MTime system. MCPD was one of the last departments to convert to the MTime electronic time system, when it did so on August 15, 2010. We inquired of MCPD employees and payroll personnel about the implementation and operation of the new system. We were told by officers at all of the Districts that training on the new Telestaff system as of October 2010 has only taken place for managers or supervisors. Procedurally, employees enter their time into TeleStaff and in some cases, the employee's supervisors do this for them. TeleStaff information, including the schedules, hours worked and leave taken is then fed electronically into MTime. Based on discussions with MCPD personnel, there was some concern about the integrity of data entered through the interface between TeleStaff and MTime. Employees reported that some manual adjustments were needed for pay related to holiday and multilingual pay premiums.

Based on our interviews with MCPD personnel at the time of our fieldwork, MCPD Union leadership still required its members to use hard copy time sheets in addition to the electronic system. We did not make inquiries of Union leadership to gain an understanding as to why this is the case. However, we believe, this practice, which we found was occurring, created a duplication of effort and reduced potential efficiencies of the new timekeeping system.

Since completing our fieldwork, Department officials have told us that the practice of entering time on paper timesheets has ended and that any duplication of effort is no longer an issue. Officials also advised us that police employees now have the capability of entering directly into Telestaff any changes to their schedules or times worked, including overtime, and many employees do this. However, there is no requirement that employees do so. According to a Police official, establishing such a requirement would require negotiation with the union.

In our opinion, without such a requirement accountability of the payroll system is compromised. Additionally, employees may not be actively monitoring their pay information, which could lead to increased errors in payroll. Further, employees may not be aware of any changes made to their time sheets by supervisors. Police officials told us that they agreed with our concerns and said that direct entry by MCPD employees into the TeleStaff system would improve internal controls.

Outdated MCPD Policies

County and MCPD policies and agreements have not been updated to reflect current practices. We found that the Policy on Overtime Compensation and Premium Pay, FCN 316, and the current labor contract with the FOP 35 does not address the requirement for employees to report time on a paper time sheet or in the new time system, TeleStaff. FCN 316 has not been updated since 2001, which was prior to the implementation of TeleStaff and other new County policies. In addition, the FOP 35 labor agreement does not address the FCN 316 requirement that employees must attach any documentation of overtime to the MCP 44 Overtime Request form, which is the current method of authorizing overtime pay. The Assistant Chief of Police indicated that she is working with the Department's Director of Policy to update the Overtime Policy and Procedures, FCN 316.

Conclusions

MCPD has made progress in monitoring overtime costs, its policies and procedures on overtime. However, while we did not find any actual cases of waste, fraud, or abuse, current controls are insufficient to ensure accountability and effectively prevent or detect waste, fraud, or abuse. There are several reasons for this including, inadequate accountability procedures over court overtime and weaknesses in internal controls in terms of execution, design, and documentation.

We found that court overtime, the largest overtime category, presents the greatest risk. The current system provides insufficient assurance that court overtime paid was actually for work performed. We recognize that under the existing system, improvements in this area may be subject to collective bargaining.

Our file reviews at each of the six police districts disclosed that MCPD is not consistently and appropriately reviewing and authorizing all overtime. The supervisor and unit commander's authorization is the primary preventative measure in place to provide oversight of overtime pay. However, our review showed this critical internal control is not consistently being followed.

Finally, we concluded that there are opportunities to reduce overtime if MCPD and the District Court better coordinated hearing dates with officer schedules. We recognize this will require action by the District Court.

Recommendations

We are making five recommendations to improve internal control over MCPD overtime and to strengthen needed monitoring and oversight. CB&H recommends that the MCPD Chief:

- Establish an electronic or manual sign-in system at the courts to validate attendance and establish better accountability over court overtime worked.
- Reiterate the requirement for MCPD personnel to comply with current and any future internal controls over the submission, review, and authorization of overtime charges.
- Update and maintain written policies and procedures regarding overtime in accordance with current overtime requirements and any future approved controls.

- Continue to work with the District Court to develop procedures to avoid or minimize double bookings of police officers at the two District Court venues and among the various dockets. This could involve a system to integrate court hearing dates with officers' schedules to reduce overtime hours. System options may include these types of provisions:
 - Officers can request certain court dates and the Criminal and Traffic Division tries to accommodate them as best it can; and
 - The Criminal and Traffic Division schedules as many of an officer's court dates as possible on one day, as opposed to one or two appearances on multiple days.
- Require employees to enter directly in the Telestaff system material changes to their work schedules, including all overtime.

MCPD Comments and MCIA Evaluation

We provided the MCPD with a draft of this report for review and comment and the Chief responded in a February 1, 2011 letter to the Office of Internal Audit. We have incorporated the Chief's letter into this Report at Appendix E. The Chief stated that he found our report to be helpful in articulating concerns and targeting specific policy issues. The letter commented on several of our recommendations.

The Chief agreed with our recommendation that the MCPD reiterate the requirement for MCPD personnel to comply with internal controls over the submission, review, and authorization of overtime charges. He stated that he has and will continue to communicate this message to managers throughout the department.

With respect to our recommendation concerning the electronic authorization of time, the Chief noted that the department has replaced paper timesheets and that all of the hours are now captured electronically. We recognize that the new scheduling system (Telestaff) has replaced paper timesheets. However, we note that employees are not required to record their time on a daily basis as they did with the paper timesheets. The employee is responsible for updating the electronic schedule but the supervisor is now *solely* responsible for certifying the time worked. Therefore, we continue to believe in the validity of our recommendation that the Chief consider addressing the policy issue of having the employees be responsible for entering and certifying their time worked electronically. The department should address the policy and any technical issues with employee authorization of their time entries since we believe it will increase accountability over hours worked by Police employees.

The Chief did not address our recommendation concerning the updating of the department's written policies and procedures related to overtime. We continue to recommend that the department, as soon as it is practicable, update the written policies and procedures for Police Overtime. We believe that this is particularly important to account for the implementation of the Telestaff and Mctime electronic systems.

Regarding overtime for court appearances, the Chief addressed our recommendation that the department work with the Maryland District Court System to allow officers to set their own court times by noting that this is not currently a viable option in the State of Maryland. The Chief agreed that if police officers had the ability to set their own court dates some overtime could be avoided. We recognize that under current State policy, officers cannot control court appearance dates. However, because of the potential to reduce overtime, we have retained our recommendation that the Chief continue to work with the District Court to integrate court hearing dates with officers' schedules.

The Chief agreed with our recommendation on the need for MCPD to establish an electronic or manual time system to validate court attendance. The Chief noted that the department has looked into options for an electronic card system and stated that the department would continue to work with the Fraternal Order of Police (FOP) to solve this problem.

Lastly, the Chief commented on the concentration of overtime among a small number of employees within MCPD. He indicated that the department is well aware of the role that staffing the 911 Emergency Call Center (ECC) played in this concentration, in that ECC has minimum staffing levels and much of ECC's overtime is incurred by a small number of specially trained personnel. While we note in the report that EEC accounted for 16% of Police overtime in FY 2010, the vast majority of the department's overtime is not ECC related. We also recognize the fiscal monitoring efforts undertaken by the department to better monitor and control all classes of overtime usage.

Appendix A: Description of Overtime Codes

Project Code Category	Description
General	Includes overtime when an officer is held over or called back, as well as roll call pay, training, crime prevention activities, etc.
Court	Includes circuit court, traffic and criminal district court, civil court, juvenile court, depositions, and motor vehicle hearings.
Prisoners	Includes the processing, transport and guarding of prisoners.
Details	Includes alcohol enforcement, parades, demonstrations, funerals, Montgomery County Fair, fireworks, traffic detail, etc.
Investigations	Includes interrogations, evidence collection and analysis, polygraph examination, wiretap, search warrant preparation, etc.
SWAT / ERT / SERT	Includes Special Weapons and Tactics Team, Emergency Response Team, and Special Events Response Team.
Other	Includes Animal Services Division, administrative, community events and policing, meetings, recreational department activities and union activities.
ECC	Includes Emergency Call Center activities.

Appendix B: Review of Audit Reports related to Other Jurisdictions

We evaluated audit reports and/or spoke to representatives from jurisdictions related to police overtime to develop a background and understanding of current practices and possibilities. The reports we reviewed are listed in Table 6. We contacted various officials including officials from Fairfax County, VA; Dallas, TX; Los Angeles County, CA; Denver, CO; New York State; and San Francisco.

Table 6 – Other Audit Reports Analyzed

City, State	Title	Date Issued
San Francisco, CA	Office of the Controller – City Services Auditor. Police Department: The Department Needs to Improve Its Controls Over Overtime and Premium Pay	August 18, 2010
Dallas, TX	Office of the City Auditor Audit Report. Audit of Dallas Police Department Overtime for Uniform Personnel	September 17, 2010
New York State	State of New York – Office of the Attorney General. Pension Padding: We All Pay the Price (Preliminary Report)	July 7, 2010
Portland, OR	Office of the City Auditor. Portland Police Bureau: A Review of Overtime Management Systems	November 9, 2000
Montgomery County, MD	Office of Inspector General Audit Report: Montgomery County Government Overtime Compensation	December 14, 2007
Montgomery County, MD	Office of Inspector General Special Review: Montgomery County Government Overtime Compensation	April 21, 2008

Appendix C: Example Overtime Pay/ Compensatory Leave Request Form (MCP 44 Form)



Department of Police
Montgomery County, Maryland

MCP 44
Rev. 04/08

OVERTIME PAY/ COMPENSATORY LEAVE REQUEST

Project Code: POL <small>See the code book for more information on project codes.</small>	Index Code: _____ Grant Year: _____ <small>Provide this information only if it is not your regular duty code.</small>
-----------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------

To: _____ From: _____ ID#: _____ <small>(SSN for civilians with no ID #)</small> Duty assignment: _____	Type of Compensation: (1) Overtime pay <input type="checkbox"/> (2) Compensatory leave <input type="checkbox"/> Basis for Request: (1) Work on regular day off <input type="checkbox"/> (2) Call-back <input type="checkbox"/> (3) Work in excess of regular workday <input type="checkbox"/>
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CR #: _____ Class: _____ Date: _____	Date, time work began: ____ / ____ / ____ , ____ hrs Date, time work ended: ____ / ____ / ____ , ____ hrs Total number of hours and minutes actually worked: _____ hrs _____ min Total time being requested for court and call-back: (Attach documentation) _____ hrs _____ min
-----------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Authority: (If call-back, hold over, detail) _____

EMPLOYEE'S SIGNATURE	
	Date: _____

SUPERVISOR'S SIGNATURE	
Denied: (Reason) _____	Date: _____
Approved: _____	Date: _____

UNIT COMMANDER'S SIGNATURE	
Denied: (Reason) _____	Date: _____
Approved: _____	Date: _____

Function Code: 316
 CALEA: 22.1.1
 Proponent Unit: Management & Budget Div.

Keep this original in your personnel file.

Appendix E: MCPD Responses to Overtime Review



STATE POLICE

Date: 12/10/09
Page: 1 of 1

Date: 12/10/09
Page: 1 of 1

December 10, 2009

TO: Mr. Larry Dyckman,
Officer, Criminal Unit

FROM: J. Thomas Marjaca,
Chief of Police

SUBJECT: Police Overtime Audit - Comments

Mr. Dyckman and I have reviewed the *Work Monitoring of Police Overtime that Improved Better Control of the Needed* report completed by Cherry, Bekken & Holland. I thank you, your staff, and Cherry, Bekken & Holland for their hard work on this project.

It is helpful to have concerns articulated in detail in the report, as it allows us to target specific policy issues. For example, knowing that 23% of overtime request forms (MCP 44) were not signed by the unit commander tells us that some of our commanders need to review overtime requests more closely. The message of tighter review of overtime requests has been and will continue to be a message I send to every manager in this Department.

It should be noted in the report that the police department no longer uses paper time-sheets. All of our hours – including overtime – are captured electronically. The forms related to paper time-sheets do not exist in the electronic system and the report should reflect this change.

Regarding overtime for court appearances, the report points out that officers from other jurisdictions are able to set their court schedule for specific misdemeanor violations, to avoid scheduling conflicts. Although officers in other states may be able to set their court schedule, police officers in Maryland have no such control. We agree that if the officers had the ability to set their own court dates, some overtime could be avoided. Since this is not a viable option in the State of Maryland, the recommendation should reflect this reality in the final report.

We have looked at options for ensuring accurate documentation of an officer's appearance in court, to include an electronic card system. We appreciate the report's mention of the need for better controls and documentation and the Department will continue to work with the FOP to solve this problem.

J. Thomas Marjaca