



CITY OF TAMPA

Pam Iorio, Mayor

Internal Audit Department

Cynthia D. Miller, Audit Director

December 30, 2003

Honorable Pam Iorio
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: Tampa Police Department, Extra Duty Office, Audit 03-01

Dear Mayor Iorio:

Attached is the Internal Audit Department's report on Tampa Police Department, Extra Duty Office.

The Extra Duty Office Supervisor has already taken positive actions in response to our recommendations. We thank the management and staff of the Tampa Police Department's Extra Duty Office and Personnel & Training Unit and the Revenue & Finance Department's Accounting Division for their cooperation and assistance during this audit.

Sincerely,

Cynthia D. Miller
Director of Internal Audit

cc: Steve Houge, Chief of Police
Darrell Smith, Chief of Staff
Bonnie Wise, Director of Revenue & Finance
Ron Ibarra, Chief Accountant

**TAMPA POLICE DEPARTMENT
EXTRA DUTY OFFICE
AUDIT 03-01
DECEMBER 30, 2003**

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Auditor

Audit Supervisor

Director

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INTRODUCTION

The Tampa Police Department's Extra Duty Program was established to administer, manage and coordinate all police officers working in an extra-duty capacity. Private citizens, businesses and organizations within the city limits that obtain a permit from TPD's Extra Duty Office (Office) can use this program. Some of the activities for which services can be used are: private parties, social events, grand openings, store sales events, parades, civic celebrations and events, exhibitions and traffic control.

The Office reports to the department's Fiscal Bureau. They are responsible for day-to-day operations (enrollment, scheduling, data input, payroll, billing inquiries, etc.). Revenue & Finance's Accounting Division (Banking) is responsible for recording and monitoring the financial aspects of their operations.

STATISTICS

	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>
Hours Worked	244,598	242,409	230,576
Charges	\$5,074,250	\$5,236,918	\$5,210,451
Administrative	488,945	699,012	922,304
Cruisers	<u>92,420</u>	<u>163,200</u>	<u>166,720</u>
Total	\$5,655,615	\$6,099,129	\$6,299,474
Revenues	\$5,683,254	\$5,840,161	\$6,343,870

Note: The source of extra duty activity was Extra Duty Office reports and was not audited. The source for revenues was the financial system report FAML6450. The differences were due to timing, account adjustments, bad debts and year-end reversals.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY02 Audit Agenda. The objectives of this audit were to ensure:

1. Officers complied with the time restrictions specified in Standard Operating Procedure 672;

2. Officers working extra duty assignments were eligible, received proper authorization and logged on and off their assignments;
3. Past due accounts received adequate collection efforts and future requests for service were denied for non-payment;
4. The web-based Request for Off-Duty Officer process was efficient and effective; and
5. Charge adjustments and write-offs were properly authorized.

STATEMENT OF SCOPE

The audit period covered extra duty program activity that occurred from October 1, 2002, to October 31, 2003. Source documentation was obtained from the Tampa Police Department's Extra Duty Office and Personnel Division and Revenue & Finance's Accounting Division (Banking). Original records as well as copies were used as evidence and verified through physical examination.

STATEMENT OF METHODOLOGY

The sample size and selection were statistically generated using a desired confidence level of 90%, expected error rate of 3% and a desired precision of +/- 5%. Statistical sampling was used in order to infer the conclusions of test work performed on a sample to the population from which it was drawn and to obtain estimates of sampling error involved. When appropriate, judgmental sampling was used to improve the overall efficiency of the audit.

STATEMENT OF AUDITING STANDARDS

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to afford a reasonable basis for our judgments and conclusions regarding the organization, program, activity or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

AUDIT CONCLUSIONS

Based upon the test work performed and the audit findings noted below, we conclude that:

1. Officers did not comply with the time restrictions specified in Standard Operating Procedure 672;

2. Officers working extra duty assignments were eligible and received proper authorization; however, they did not always log on and off their assignments;
3. The collection efforts on past due accounts were commendable and future requests for service were denied for non-payment;
4. The web-based Request for Off-Duty Officer process was inefficient and ineffective; and
5. Charge adjustments and write-offs were properly authorized.

NOTEWORTHY ACCOMPLISHMENTS

Extra Duty Office and the Accounting Division (Banking) personnel should be commended for their collection efforts on past due accounts and reducing bad debt expense to a reasonable level. The improvements observed were due to the implementation and enforcement of a collection policy, the cooperation between the Extra Duty Office and Accounting Division (Banking) and the proper monitoring and analysis of account balances by Accounting Division (Banking) personnel.

The Tampa Police Department should be commended for addressing the issue of fatigue management in their training programs. According to several studies conducted on the topic of fatigue, very few law enforcement agencies have even identified the risk associated with officer fatigue, let alone have a policy setting limits of work hours or provide training on the subject.

While the findings discussed below may not, individually or in the aggregate, significantly impair the operations of the Extra Duty Office, they do present risks that can be more effectively controlled.

COMPLIANCE WITH WORK TIME LIMITATIONS & FATIGUE MANAGEMENT

(Exceptions to time limitations were found and reported in the 3 previous audits of the Extra Duty Program.)

Standard Operating Procedure 672

According to Standard Operating Procedure 672 (SOP 672), Extra Duty Employment Policies and Procedures, officers shall not exceed 64 hours of on duty and extra duty work during any calendar workweek. They may not work more than 16 hours during a 24-hour period (0001 to 2400 hours) without prior approval of the division commander. Any officer on sick leave (except sick personal) may not work extra duty assignments until the next regularly scheduled tour of duty is completed. Sick personal leave is a negotiated leave that allow officers to use up to 45.7 hours of sick leave per year for non-illness purposes.

Differences between SOP 672 and Extra Duty Office Policy

In a General Order issued by the Chief of Police dated May 8, 2001, the time limitations were set at maximums of 30 hours of extra duty work per week, 70 hours combined on-duty and extra duty during any workweek and 16 hours per day. In another General Order dated March 12, 2002, the maximum hours of extra duty was reduced to 24 hours per week. This General Order states that the re-write of SOP 672 is almost complete.

SOP 672 was reissued in October 2002 with the time limitations stated above. In practice, the Extra Duty Office is still allowing officers to work up to 24 hours of extra duty work per calendar week. When officers work the "4 days on" part of their schedule, this allows officers to work up to 69.7 hours of on-duty and extra duty per week (not including any overtime that may be worked).

Extra Duty Office policy expanded the scope of SOP 672 to include Sick-Other, which is a category of sick leave used to provide care for a family member. While this appears reasonable, it is not the same as sick personal. The SOP is specific as to the exceptions granted.

All of the time restrictions discussed above may be waived to meet the needs of the department. While one of the General Orders required that waivers be documented in a memo, the current SOP does not include such a requirement.

Test Work Results

To ensure officers complied with the time restrictions specified in SOP 672, a listing of all officers who worked extra duty during the audit period was extracted from the extra duty scheduling program. A sample of 50 officers was statistically drawn from the population.

The Payroll Histories of the sampled officers were obtained from the Payroll Division and reviewed for exceptions to the time limitations of SOP 672 (not Extra Duty Office policy). Of the first 26 histories reviewed, 14 appeared to contain one or more exceptions. Because

of the high error rate, there was no need to review the other 24 payroll histories. Of the 63 instances where the time limitations appeared to exceed the time limitations, 23 were cleared, which left 19 exceptions to the 16-hour per day limit, 20 exceptions to the 64-hour per week limit (8 of these exceeded the 24-hour office policy limit as well) and 1 exception to the sick policy requirement. While waivers may have been granted for some of these exceptions, only a few documents were retained that supported the authorization waiving the limitations. The responsibility for ensuring the limits are not exceeded rest with the individual officer.

Fatigue Management

No research was found that concluded how many waking or working hours were too many or even reasonable in a law enforcement setting. However, a National Academy of Sciences report, released in November 2003, discusses fatigue and work hour regulations in safety-sensitive industries. Continuous physical or mental activity, inadequate rest, sleep loss and working at night result in fatigue. Fatigue results in “slowed reaction time, lapses of attention to critical details, errors of omission, compromised problem solving, reduced motivation, and decreased vigor for successful completion of required tasks.” The study concluded, “Working longer than 12 consecutive hours without at least 8 hours off duty can be hazardous. Accident rates rise exponentially after 12 hours of work, particularly when employees work at night.”¹

A 2002 study of four medium-sized metropolitan police departments found “that 6 percent of officers on duty at any one time are severely impaired by fatigue, and that nearly half have clinical sleep pathologies.” The study continued that lengthening work shifts and decreasing the number of days worked per week seems to reduce fatigue among police officers. “Officers working 10- and 12-hour days reported that the longer shifts were less fatiguing. The also reported fewer sleep problems and significantly less fatigue at the beginning of their shifts.”²

A 2000 study, “Evaluating the Effects of Fatigue on Police Patrol Officers: Final Report,” funded by the National Institute of Justice, evaluated the impact of fatigue on officer performance, health and safety. The study asserts that fatigue “increases the probability that police officers will be involved in accidents that put themselves and their communities at risk due to decreased alertness and impaired performance.” The authors recommend that “Police managers should develop work-hour policies that place concrete limits on the number of hours officers are allowed to work per day, week, and month except in emergency situations. These limits should include regular duty, overtime, special details, and off-duty work.”³

One of the authors of the study, Bryon Vila, Ph.D., is the current Director of the Crime

¹ Institute of Medicine of the National Academies, “Keeping Patients Safe: Transforming the Work Environment of Nurses,” Ann Page, editor, 2004.

² Vila, Bryan J and Kenney, Dennis Jay, “Tired cops: The prevalence and potential consequences of police fatigue,” National Institute of Justice Journal, 248:16-21.

³ Vila, Bryan J., Kenney, Dennis Jay, Morrison, Gregory B. and Reuland, Melissa, “Evaluating the Effects of Fatigue on Police Patrol Officers: Final Report,” Washington DC: Police Executive Research Forum, 2000.

Control and Prevention Research Division at the National Institute of Justice, the U.S. Department of Justice's research arm. Dr. Vila was consulted on the time limitations imposed by the Tampa Police Department's SOP 672. In his opinion, the 64-hour calendar time limitation is reasonable and the 16-hour day limitation is pushing the maximum that should be allowed. His reasoning for this is a study conducted by the School of Psychology, University of New South Wales, Sydney, Australia, which compared the relative effects on performance of sleep deprivation and alcohol. The results of the study equated 17 to 19 hours without sleep to performance with blood alcohol content of 0.05%.⁴

As further proof that TPD addressed fatigue management in its operations, a portion of the Early Intervention Training, provided to all supervisors by the Internal Affairs Bureau during last year's in-service training, was devoted to fatigue management. The training was based on the work and publications of Dr. Bryan Vila. New employees also receive fatigue instruction before entering the Field Training Evaluation Program.

In many professions, such as airline pilots and truck drivers, work hours are standardized and regulated, but not so in law enforcement. Many law enforcement agencies fail to limit hours of work.⁵ When averaged across the entire Tampa Police Department, overtime hours per sworn personnel seems reasonable. The same holds true for extra duty hours. However, overtime and extra duty hours are not evenly distributed. It is for a small percentage of employees that work hours must be controlled to ensure reasonable and proper job performance for both on and extra duty assignments. The Tampa Police Department addressed officer fatigue in its SOP 672 and as written, appears to accomplish this objective.

Discussion on Weekly Time Limitation Policy

Based on the research performed, SOP 672 appears reasonable with respect to the work hour limitations. However, extra duty scheduling does not lend itself to a fixed calendar week because the number of extra duty hours allowed will vary from week to week depending on the officer's schedule. As with the previously issued General Orders, the calendar week limitation could be expressed in the terms of the number of extra duty hours allowed per week. If this approach is revisited, the total work hours allowable (including on-duty, overtime, court, etc. and extra duty) should be used as a starting point. This will reduce the risk of fatigue and ensure the officer's ability to maintain the department's performance standards.

RECOMMENDATION 1

The Extra Duty Office must adhere to SOP 672 as written and it should be reinforced with officers working extra duty assignments.

⁴ Williamson, A. M. and Feyer, Anne-Marie, Moderate sleep deprivation produces impairments in cognitive and motor performance equivalent to legally prescribed levels of alcohol intoxication, Occup Environ Med, 2000; 57:649-655.

⁵ Vila, Bryan J., Kenney, Dennis Jay, Morrison, Gregory B. and Reuland, Melissa, "Evaluating the Effects of Fatigue on Police Patrol Officers: Final Report," Washington DC: Police Executive Research Forum, 2000.

AUDITEE RESPONSE

SOP 672 limits the number of hours an officer may work by two categories, the number of hours in a 24-hour period (672. IV. H. 2.), and the number of hours in a week (672. IV. H. 1.). In reference to the limits on the number of hours in a week (672. IV. H. 1.), the SOP states, “at no time shall an officer exceed sixty-four hours of on duty and extra duty work during any calendar work week.”

Due to the complexity of officers working a 34.3 hours in one week and then 45.7 hours the next, the 64-hour limit was too difficult to calculate without a copy of the officer’s payroll record available when calculating and editing the request. The Department needs to redefine the limit in terms that will be easier to comply with, by establishing a standard 24 hours of extra duty in a calendar week. Any supervisor that suspects his subordinate is working over the number of hours allowed, can quickly check the records with one call to the extra duty office instead of researching payroll cards, leave slips, overtime slips, and extra duty records. SOP 672 (IV. H. 1.) will be revised.

RECOMMENDATION 2

Standard Operating Procedure 672 should be revised to allow an exception to the sick leave requirement for Sick-Other leave. For the reasons and in the manner discussed above, consideration should be given to expressing the weekly work hour limitations in terms of the number of extra duty hours allowed per calendar week.

AUDITEE RESPONSE

SOP 672 (IV. E. 6.) will be revised to state, “Any officer on sick leave (except sick-personal or sick-other) may not work extra duty assignments until he completes his next regularly scheduled tour of duty or obtains the approval of his immediate supervisor.”

RECOMMENDATION 3

Because of the risks associated with officer fatigue, waivers to the time limitations imposed by Standard Operating Procedure 672 should be documented. The responsibility to ensure compliance with the time limitations rests with the officer; however, if a departmental need exists to warrant a waiver to the time limitations, then the risk of ensuring officer performance should be shifted to the supervisor authorizing the waiver. These supervisors should continue to receive Early Intervention Training on fatigue management.

AUDITEE RESPONSE

We concur with the need to properly document any waivers applied to the time limitations. We have drafted a new form, the “Waiver of Hourly Limits for Extra Duty” form, which will be signed by a Division Commander and attached to the Officer’s pay voucher. A waiver applied to multiple officer events, will be forwarded to the extra duty office and maintained on file. SOP 672 (IV. H. 3.) will be revised in reference to the use of this form.

LOGGING ON AND OFF EXTRA DUTY ASSIGNMENTS

Standard Operating Procedure 672, Extra Duty Employment Policies and Procedures, states, “Officers working extra duty assignments are **required** to log on/log off the Computer Aided Dispatch System (CAD).” If officers are assigned a mobile data terminal (MDT) they are supposed to be utilized to advise the dispatcher. If officers are not assigned a MDT, they are supposed to telephone communications and provide the necessary information. The only exception is when “exigent circumstances exist.”

To ensure officers logged on and off their extra duty assignments, 21 extra duty pay vouchers were judgmentally selected from the files maintained in the Extra Duty Office. Of the 21 selected assignments, only 15 were not listed on either the CAD or manual communications log (71% exception rate).

Eight (8) of the 21 assignments were multiple officer assignments (3 or more officers working). While the SOP does not differentiate, the purpose (officer safety) for logging on and off an extra duty assignment is not as significant as when working alone or with one other officer. If the 8 multiple officer assignments were cleared because of the lower risk, of the remaining 13, 8 were not listed on either the CAD or manual communications log (38% exception rate).

RECOMMENDATION 4

The requirement to log on and off extra duty assignments should be reinforced. Qualification of the requirement for multiple officer assignments (3 or more officers working) should be considered.

AUDITEE RESPONSE

The first half of the auditor’s conclusion commended our program stating that officers received proper authorization to work in an extra duty capacity. The second half of the auditor's conclusion is obviously an officer safety issue and is intended for the benefit of the officers. Officers should make it a part of their routine when arriving to work an extra duty assignment. We also agree with allowing an exception to mandating the officer log on when they are working with 4 or more officers. The reason being, those officers are their own back-up, many times working together on frequency 16 (car to car frequency). Also the amount of time it would take to log on 5, 10, or 20 officers at an event would be cumbersome to the Communications Section.

Information will be placed on all roll call boards, signed by the Chief, to reinforce the requirement of logging on and off with dispatch reference to extra duty assignments. Further, SOP 672 (IV. I.) will be revised to include “This requirement is waived when four or more officers are working in concert with communications between each other during an event.”

WEB-BASED REQUEST FOR OFF-DUTY OFFICERS

As a result of a request, an audit objective was developed to assess the efficiency and effectiveness of the web-based Request for Off-Duty Officers. Since the inception of the application in May 2002, it appears that only 4 to 7 transactions were completed. Twelve requests were “discarded” because of duplication, made too late to be filled or not compatible with the law enforcement function.

The process for requesting extra duty officers involves a customer completing an on-line form that describes the event, accepting the Extra Duty Conditions of Permit and authorizing credit card charges for the services requested. Once submitted, the eGov partner processes the request.

The Extra Duty Office is not automatically notified of the request. Someone must access the web-based application to check if any new activity has occurred. The Extra Duty Supervisor reviews “pending” requests and then calls customers to confirm the description, hours, etc. Although the application was designed to mirror the manual process, single event customers do not have the requisite knowledge to adequately or accurately describe their event, which leads to errors and omissions in their requests.

The Supervisor approves the request online and a control number is assigned when it is entered into the scheduling program. The web-based application does not interface with the Extra Duty Office’s scheduling program. The current scheduling program is DOS based, not reliable or fully functional and requests for programming changes are not being accepted. While the program’s replacement is currently undergoing modifications, its implementation will not include an interface. Interface capability was not a reason for the update and is not being planned at this time.

The request for service is posted and filled by a willing officer. After the extra duty assignment is worked and upon receiving the customer approved pay voucher, the assignment is closed out online. The system interfaces with the Central Cashiering system.

General Accounting ensures that it is recorded correctly and a report is forward to the Accountant I who monitors extra duty activity. The credit card is charged and officer is paid. If the hours worked are more than what was initially anticipated, either a separate transaction must be authorized or an adjustment made.

By design, the application does not process multiple event scheduling, so ordering activity is limited to single event customers. This significantly limits online activity as an estimated 90% of the extra duty jobs are recurring.

Because of their experience with the online process and the lack of activity, the users (Extra-duty Office and Accounting Division) have decided that processing orders manually is more efficient. Their complaints with the system come from customers being unable to accurately or adequately describe or input event information, the post-event adjustments and the processing problems experienced with the few transactions that were completed. The

processing problems were not adequately documented and appear to have been corrected manually on a case-by-case basis.

The primary objective of the extra duty online services was to facilitate payments by reducing the processing time and effort for both cash and check payments. It appears that the problem is with the ordering component of the process. While all parties involved devoted resources to implementing a functional application, the result does not meet the users' needs and impairs their operations.

RECOMMENDATION 5

The web-based Request for Off-Duty Officers should be deleted from TampaGov.net until the problems identified by the users are adequately addressed. As the ordering component appears to be a significant barrier, if possible, the application could be revised to allow both single and multiple event customers the ability to retrieve account information and make payments via credit cards. This might generate the activity needed to support the online application.

AUDITEE RESPONSE

The final response to this recommendation should be delayed. The City's ITS division will attempt to resolve the problems associated with the E-Commerce application. The final decision on the use of the web based request for extra duty will depend on ITS's ability to correct the problems with the program's application.

COLLECTION EFFORTS ON PAST DUE ACCOUNTS

The last two internal audits of the Extra Duty Program found significant deficiencies with the collection efforts on past due accounts. There was no collection policy and delinquencies were exceptionally high. Today, the City's Accounting Division (Banking) manages the billing and collections for program activity and a collection policy is in effect and being followed.

When compared to the findings of our 2000 audit (Audit 00-01), the results of the collection efforts should be considered outstanding. In 2000, the balance of accounts outstanding for greater than 90 days exceeded \$245,000.

An aged accounts receivable report was obtained as of October 21, 2003. Only 5 accounts had balances over 90 days and they were all public schools, which typically have a slow payment history. The balance due on these accounts was \$2,385. One account was over 30 days past due and the balance of the accounts receivable were either current or just days past due.

Within the past 5 months, only 5 accounts totaling \$14,543 had to be turned over to the collection agency for non-payment. Two of these accounts have since made partial payments (totaling \$3,500) on their account balances.

In financial statement analysis, accounts receivable turnover ratio is used as an indication of the quality of the receivable balance and how successful the entity is in collecting its outstanding receivables. Accounts receivable turnover went from 71 days in FY01 to 37 days in FY02 and as of October 2003, it was 11.6 days. This shows the dramatic improvement with their collection efforts. Generally, the ratio should fall between 10 and 15 days.

The Accounting Division (Banking) should be commended for its collection efforts on past due accounts and reducing the bad debt expense to a reasonable level. The Extra Duty Office should also be commended for its efforts and contributions. The improvements observed were due to the implementation and enforcement of a collection policy, the cooperation between the Extra Duty Office and the Accounting Division (Banking) and the proper monitoring and analysis of account balances by Accounting Division (Banking) personnel.