

POLICE EXTRA-DUTY WORK

BACKGROUND

The primary obligation and responsibility for all Tampa Police Department (TPD) is their on-duty assignment. However, in an effort to provide a benefit to the officers and a service to the community, officers are allowed to participate in outside employment through the Extra-Duty program. Officers who are not actively on duty are available to assist private citizens, organizations, and businesses in ensuring safety and security in a number of situations. While not an inclusive list, extra-duty services are available for the following: private parties, social events, store sales events, parades, sporting events, civic celebrations, and heavy traffic control. This program was formally organized October 1, 1992.

The Extra-Duty Office is staffed by a Coordinator, two Clerk Specialists II, and a temporary duty officer. For the calendar year 1994, extra duty received more than \$3.6 million in fees, with actual net income of more than \$1.1 million. As of December 1994, there were 708 sworn officers enrolled in the program.

SCOPE

This audit scope is extra-duty activity from June 1, 1993 through December 31, 1994.

PLANNING

1. Prepare an engagement letter and send to the Police Chief.
2. Setup an entrance conference with the Chief and his staff.
3. Meet with the Police Chief and his staff. Obtain a current organization chart, a place to conduct the field work, and have the Chief designate a contact person to assist in the audit from the department side. Also obtain any SOPs that apply to the Extra-Duty program. Document the results of the meeting.
4. Conduct a preliminary survey to obtain an understanding of the major functions of the Extra-Duty program.
5. Provide a copy of the survey documentation that has been prepared to the auditee. Have the auditee review for accuracy. Make changes if necessary.
6. Perform a risk analysis of the area listing potential risks and internal controls present that would reduce the risks to an acceptable level.
7. Based on the risk analysis and the preliminary survey, discuss any weaknesses noted and record as a finding.
8. Prepare the audit program with a time budget for each audit step, and turn-in the audit work file for review to the audit supervisor.
9. Clear supervisor's review notes and make changes, if necessary.

OBJECTIVE # 1

Determine if officers working in the extra duty program received proper authorization from their respective supervisors. Note: officers on probation and those who have failed to maintain necessary standards may not participate in the extra duty program. Also, officers who have a continuing history of disciplinary problems may be barred from the program. Such action is up the Police Chief.

10. Using the random number generator, select a sample of officers from the listing of all officers participating in the extra-duty program. Schedule name, rank, and employee number.

11. Review the selected officer files for documented appropriate supervisory approval on the application (application to work extra-duty).

12. Identify all applications which do not have documented supervisory approval. Determine the reason for any discrepancies.

13. Summarize and conclude.

OBJECTIVE # 2

Determine if officers exceeded the 24 hour work rule of extra duty in a 7 day period (maximum amount of time an officer can work extra duty).

14. Using the random number generator select a number of officers for testing.

15. Obtain the time and attendance schedules for the selected officers for the audit scope (June 1, 1993 through December 31, 1994).

16. Review the selected officers schedules for any instances where 24 hours of extra duty was exceeded (currently the extra duty office has the ability to print out a complete list using any number of sorts through their database).

17. Review the selected officers schedules for any instances where more than 64 total hours were input, exclusive of vacation. Also, identify any specific instances where more than 15 straight hours total duty were logged. If more than 15 straight hours were logged it would be an exception.

18. Determine if supervisor approval was obtained in any instances where the time restriction was exceeded.

19. Summarize and conclude.

OBJECTIVE # 3

Determine if officer assignments were equitably and fairly distributed (we are looking for trends of favoritism).

20. Obtain the rotation lists for 3 months during the audit period (using the random number generator).
21. Select 15 officers per month, using the random number generator and schedule the follow: name, rank, employee number, and status, if applicable (rookie, auxiliary or reservist).
22. Review officer files for the appropriate availability form for the weeks selected for testing.
23. Review assignments and determine if all "available" officers were given an assignment.
24. Obtain an explanation for any instances noted where an "available" officer was not assigned.
25. Summarize and conclude.

OBJECTIVE # 4

Determine if officers complied with attendance requirements of SOP 672.

26. Select a random sample of officers and schedule name, rank, and employee number.
27. obtain the time and attendance schedules for the audit time period.
28. Review for any instances where the officer:
 - Logged sick leave and did not log regular time for the next day.
 - Logged sick leave part of the day and also logged extra duty leave.
29. Identify if authorization was obtained in either of the situations noted in step 29 above.
30. Summarize and conclude.

OBJECTIVE # 5

Determine if officers were paid properly based on assigned extra duty hours worked.

31. Select a judgmental sample of officers who received extra duty pay during 1994.
32. Review applicable pay vouchers and verify the following:
 - Signed by permittee
 - Properly completed voucher
 - amount recorded on voucher agrees to information recorded on extra duty system
33. Research any differences and resolve.
34. Summarize and conclude.

OBJECTIVE # 6

All funerals are considered extra duty. Determine if all funerals were in fact worked by officers on the extra duty program.

35. Identify the funeral escorts jobs scheduled during the audit period and schedule the officers who worked each job by rank. Reduce the sample, if necessary. It can be expanded if the error rate is too high.

36. Schedule each officer who worked the funerals selected and review time and attendance schedules to determine officer status (on or extra duty).

37. Review the applicable pay vouchers to determine if the proper status was documented. This test calls for a comparison of the city's payroll system with that of the extra duty program.

38. Schedule differences by officer and date. Also schedule the dollar amount and time involved.

39. Research the differences.

40. Summarize and conclude.

OBJECTIVE # 7

Determine if permittees were being billed accurately and fees were collected in a timely manner.

41. Obtain a listing of all permittees (companies or organizations that have contracted with the city for extra duty police services) billed during the audit period. Select a random sample of 50 billings.

42. Obtain a listing of all officers who submitted pay vouchers for the selected billings to permittees.

43. Verify the accuracy of the billings.

44. Determine timeliness of collection by noting the date of the bill and the date of the payment receipt.

45. Research and resolve any differences.

46. Summarize and conclude.

WRAP-UP

47. Prepare a draft of the audit report.

48. Discuss all findings with the auditee.

49. Prepare the audit work file for supervisor review.

50. Turn in the audit file for review to the Audit Supervisor.

51. Clear review notes and revise the draft report, if necessary.

52. Send the draft report with a cover letter to the Police Chief requesting written responses.

52. Schedule an exit conference with the Police Chief, if necessary.

53. Prepare final audit report and send to the printer. Update the permanent file.

