

**TPD - EXTRA DUTY PROGRAM
AUDIT 00-01
Risk Analysis Work Sheet**

<u>Risk</u>	<u>Control</u>	<u>Control In Place</u>	<u>Assessment</u>
Officers received pay other than through the Extra Duty system.	Conditions of Permit specifically state that no officer should be given money from the permittee.	Yes. Permittees were either billed or paid at time of submitting application.	Low.
There was an unequal distribution of assignments.	Scheduling was to be based on availability. However, some scheduling was done by officers and not the ED office.	Yes/No	Medium.
Officers were paid for assignment without submitting the pay voucher.	Procedures dictate submittal of voucher prior to payment.	Yes.	Low.
Officers were paid for assignment they did not work.	Pay vouchers were to be signed by the permittee prior to processing for payment.	Yes/No	Medium.
Regular duty officers were paid through the Extra Duty system for funeral escorts.	Information for funeral escorts was submitted to ED office. ED processed payment for extra duty pay.	Yes.	Low to Medium.
Officers did not comply with the attendance requirements of SOP.	No information provided as required by the SOP due to system limitations and impractical for manual preparation.	No.	Medium to High.
Officer used a mark unit without charging the permittee.	Use of a vehicle is identified at time of application.	Yes.	Low.
Officers worked extra duty assignments without proper supervisory approval.	All applications must be submitted to the ED office prior to Employee Relations for input to the system.	Yes.	Low to Medium.
Loss of revenue due to inadequate collection efforts.	Collection policy and procedures being developed. Department has used Merchant's in the past.	Yes.	Low to Medium.
Permittees received services without properly remitting payment.	Payment is made either at time of application or the permittee is billed. Failure to remit billed payment results in no further use of officers.	Yes.	Low to Medium.