



# **Office of Inspector General**

**City of New Orleans**

## **New Orleans Police Department Payroll Performance Audit**

**AR13PAU003**

**E.R. Quatrevaux  
Inspector General**

**Issued August 6, 2014**

**NOPD Payroll Performance Audit  
AR13PAU003**

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## EXECUTIVE SUMMARY

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The Office of Inspector General conducted an audit of the NOPD's payrolls occurring from December 30, 2012 through April 6, 2013. The objective of the audit was to test the operating effectiveness of payroll, overtime, and paid detail<sup>1</sup> processes specifically related to daily working limits and controls that are unique to the NOPD.

During the period tested the NOPD employed over 1,200 officers with a quarterly payroll in excess of \$ 23 million and an annual budget in excess of \$ 127 million.

Ninety officers were randomly selected for testing. Seventeen NOPD officers worked more than the 16 hours and 35 minutes a day allowed in "NOPD Operations Manual Chapter 13.15 – Overtime." Three NOPD officers worked more than 24 hours of overtime in a week without required approvals. Fourteen NOPD officers worked more than 32 hours of overtime in a week which was in violation of "NOPD Operations Manual Chapter 13.15 – Overtime."

Officers could possibly work up to 106 hours and 55 minutes in a week if they worked the maximum overtime and paid detail hours in addition to their normal tour of duty.

Beat Books were not properly maintained. Twenty-two officers did not approve their time in the Beat Book as required by "NOPD Operations Manual Chapter 13.18 – T.R.I.P. Payroll System." Additionally, Beat Books were not available for 14 of the officers tested which was in violation of "NOPD Operations Manual Chapter 13.18 – T.R.I.P. Payroll System" and the NOPD's records retention policy.

Paid details were not properly documented or approved. NOPD officers failed to enter paid details into the paid detail database as required by NOPD General Order #906. Three NOPD officers were in violation of "NOPD Operations Manual Chapter 22.8 – Paid Details" by working a total of four paid details while also working their tour of duty. Twelve NOPD officers worked 50 paid details without a required break between the end of the tour of duty and the paid detail. NOPD officers worked paid details without obtaining the proper approvals as required by "NOPD Operations Manual Chapter 22.8 – Paid Details." Furthermore, an officer split his work shifts, which was in violation of NOPD General Order 475, in order to work paid details.

Most of the City's responses/corrective actions to these findings are contingent upon the successful implementation of ADP and the transition of details to OPSE.

*Note: All responses from the City in the body of this report are direct statements and have not been modified.*

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<sup>1</sup> Tests of paid detail processes were limited to those processes that factor into payroll processes and controls.

## I.OBJECTIVES, SCOPE AND METHODOLOGY

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The objective of this audit was to test the operating effectiveness of the payroll, overtime, and paid detail processes and controls.<sup>2</sup> Tests of paid detail processes and controls were limited to those controls that factor into payroll processes and controls.

The audit was conducted in accordance with *Generally Accepted Governmental Auditing Standards (GAGAS)*<sup>3</sup> and the *Principles and Standards for Offices of Inspector General*.<sup>4</sup>

The following procedures were performed:

1. Conducted interviews with NOPD payroll personnel to gain an understanding of the processes and controls involved:
  - a. NOPD payroll processes;
  - b. Duty scheduling for officers; and
  - c. Paid detail reporting.<sup>5</sup>
2. Obtained a listing of the paid details from the paid detail database.
3. Obtained a listing of all paid details called in to the Orleans Parish Communication District (OPCD) for the testing period and performed the following:
  - a. Tested the paid detail database listing for completeness by selecting a sample of 90 details (confidence level 90%, margin of error 7%) from the list of details called in to OPCD. This sample was only used for Finding #6.
  - b. Verified whether the detail selected was included on the listing from the paid detail database.
4. Obtained a listing of all NOPD employees from December 30, 2012 to April 6, 2013 and selected a sample of 90 employees (confidence level 95%, margin of error 10%) to test. This sample contributed all findings except Finding #6.

Performed the following for each employee selected:

- a. Obtained a listing of the officer's TRIP time;
- b. Obtained overtime approval forms to verify whether overtime was properly approved;
- c. Recalculated the officer's time worked each day to verify whether daily maximum working hours were exceeded;
- d. Recalculated the officer's overtime worked each week to determine whether maximum overtime limits were exceeded;
- e. Recalculated the officer's time reported for paid details each week to determine whether maximum paid detail limits were exceeded;

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<sup>2</sup> A performance audit on the citywide payroll system was released in October 2011.

<sup>3</sup> Published by the General Accounting Office (GAO), December 2011 Revision.

<sup>4</sup> Published by the Association of Inspectors General, May 2004 Revision.

<sup>5</sup> Citywide processes that were not unique to NOPD were not retested.

- f. Verified whether paid details were worked while the officer was on sick leave, workmen's comp leave, or on-duty injury leave; and
  - g. Verified whether paid details overlapped with the officer's scheduled NOPD work.
5. Developed findings, observations and recommendations as a result of the testing performed.

Computer-processed data was provided and relied upon. A formal reliability assessment of the computer-processed data was not performed. Hard copy documents reviewed supported the information contained in the computer-processed data.

## II. GENERAL NOPD PAYROLL FINDINGS

**Finding #1**

**Condition:** For the 90 officers sampled, 17 NOPD officers worked more than 16 hours and 35 minutes per day. Table 1 below displays hours worked over the limit by officers.

**Table 1. Hours Worked Over the Limit**

Officer	Number of days the Officer worked exceeding the 16 hour 35 minute limit	Total cumulative hours over limit
Officer 1	7	14:00
Officer 2	5	13:15
Officer 3	3	5:15
Officer 4	2	4:50
Officer 5	4	4:45
Officer 6	1	4:00
Officer 7	2	3:50
Officer 8	1	3:25
Officer 9	3	3:10
Officer 10	4	3:00
Officer 11	2	2:55
Officer 12	1	2:25
Officer 13	1	1:45
Officer 14	1	1:25
Officer 15	1	1:00
Officer 16	1	1:00
Officer 17	1	0:30
<b>Total</b>	<b>40</b>	<b>70:30</b>

**Criteria:** “NOPD Operations Manual Chapter 13.15 – Overtime” stated that “Employees shall not work more than sixteen hours and thirty-five minutes in a day (excluding court time)...” The maximum hours cited included the officer’s tour of duty, overtime and paid details.

**Cause:** NOPD supervisors did not effectively monitor officers’ time.

**Effect:** Officers lacked proper rest which could lead to poor work performance and fatigue related accidents.

**Recommendation:** Policies should be enforced to prevent and/or detect officers working more than the maximum hours allowed each day.

**City Comment and Corrective Action:** *“...In the dated mainframe TRIP payroll system, it was difficult for supervisors to compute and monitor hours worked by officers in multiple units outside of their normal work assignment. With the implementation of ADP it will be easier to monitor hours worked because time is recorded on a single employee record across multiple assignments via a biometric time clock with live data that is readily accessible for supervisors to monitor.... The Department plans to have the Payroll Unit reiterate to supervisors during annual in-service training (Payroll processing session) the importance of closely monitoring hours worked by employees under their command to enforce the policy. The Compliance Section will also increase their monitoring of districts relative to the new 16 hours per day work maximum.”*

## **Finding #2**

**Condition:** Fourteen NOPD officers worked more than 32 hours of overtime in a week. The unapproved overtime totaled 126 hours and 30 minutes.

**Criteria:** “Employees shall not work more than... thirty-two hours of overtime per week... with the permission of the employee’s Assistant Superintendent, or Officer Commander/Director.”<sup>6</sup>

**Cause:** TRIP reports only showed the officers’ time worked by unit; therefore, supervisors could not easily track overtime when the officers worked for multiple units during the same week.

**Effect:** Without appropriate approval for the overtime, supervisors were not aware of the total hours the officer was working.

**Recommendation:** NOPD should request that the City develop payroll reports that show the officers’ time worked for all units combined and implement an early warning system to alert the supervisors in advance when an officer is approaching the overtime limit.

**City Comment and Corrective Action:** *“The Department agrees that supervisors could not easily track overtime hours worked by officers due to limitations in TRIP. Now that ADP has been implemented the Department is developing reports to assist supervisors with tracking of overtime hours (early warning)...”*

## **Finding #3**

**Condition:** Three NOPD officers worked more than 24 hours of overtime without appropriate approval. The unapproved overtime totaled 17 hours and 41 minutes.

**Criteria:** “Employees shall not work more than... twenty-four hours of overtime per week (Sunday through Saturday). Thirty-two hours of overtime per week may be worked with the permission of the employee’s Assistant Superintendent, or Officer Commander/Director.”<sup>7</sup>

**Cause:** TRIP reports only showed the officers’ time worked by unit. Therefore, supervisors could not easily track overtime when the officers worked for multiple units during the same week.

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<sup>6</sup> “NOPD Operations Manual, Chapter 13.15 – Overtime”.

<sup>7</sup> Ibid.



**Effect:** Without appropriate approval of the overtime, supervisors were not aware of the total hours the officer was working.

**Recommendation:** NOPD should request that the City develop payroll reports that show officers' time worked for all units and/or budget codes combined and implement an early warning system to alert supervisors in advance when an officer is approaching the overtime limit.

**City Comment and Corrective Action:** *"...Two of the three officers remain on staff and the information will be sent to the Department's Performance Standards Section for further review to determine recommendations for further action. As previously stated, now that ADP has been implemented the Department is developing reports to assist supervisors with tracking of overtime hours (early warning)..."*

#### **Finding #4**

**Condition:** Twenty-two (24%) of the 90 officers tested did not approve their time in the Beat Book.<sup>8</sup>

- Three officers did not approve any of their time
- Nineteen officers missed multiple entries.

**Criteria:** "NOPD Operations Manual Chapter 13.18 – T.R.I.P. Payroll System" stated "Every member shall sign his/her name on the Daily Beat Roll printout next to each entry for that employee on a daily basis acknowledging that the working status and hours are correct."

**Cause:** Officers and their supervisors did not properly monitor the Beat Book to ascertain that officers were approving time as required.

**Effect:** Officers' work status and/or hours could have been entered incorrectly resulting in inaccuracies in benefits and pay.

**Recommendation:** Officers should follow policy and sign each Daily Beat Roll printout to acknowledge that the working status and hours are correct.

**City Comment and Corrective Action:** *"The Department acknowledges that daily signature in the beat roll book was a policy requirement in the TRIP system. Officers were required to sign at the end of their tour of duty to verify work status. However, in our current ADP environment signatures are no longer required, with utilization of the biometric time clocks, an employee's finger print serves as an electronic signature and can be audited at any time to verify work status..."*

#### **Finding #5**

**Condition:** Fourteen officers' Beat Books were not available for audit. For two officers tested, the Beat Book was not available at all. For 12 other officers, many days of the Beat Book were missing.

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<sup>8</sup> A total of 8,036 entries were reviewed with a total of 734 entries (9%) missing officer approvals.



**Criteria:** “NOPD Operations Manual Chapter 13.18 – T.R.I.P. Payroll System” stated “Every commanding officer shall maintain all original Daily Beat Roll printouts, signed as described above, for all employees under his/her command and shall be responsible for producing same when ordered to do so by an authoritative source.” The NOPD records retention schedule required the Beat Roll Books to be maintained for three calendar years.

**Cause:** Commanding officers were not properly maintaining the Beat Books.

**Effect:** Officers working status and/or hours could have been entered incorrectly resulting in inaccuracies in benefits and pay.

**Recommendation:** Commanding officers should maintain Beat Books as required.

**City Comment and Corrective Action:** *“The Department acknowledges that some of the Beat Books were not readily accessible during the testing period. The Department’s records retention schedule does require that we maintain three calendar years of beat roll books. However, in our paperless ADP environment, the printing and managing of beat roll books is now obsolete. We are in the process of updating our payroll policies and records retention schedule to reflect the new and improved electronic environment...”*

### III. NOPD PAYROLL FINDINGS RESULTING FROM PAID DETAILS

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#### **Finding #6**

**Background:** When officers worked a detail, one member of the detail was required to call the OPCD to check in before commencement of the detail.<sup>9</sup> During the check in process, OPCD issued an item number for the detail which was entered into the paid detail database by each officer.<sup>10</sup> The paid detail database provided information needed to check the number of detail hours an officer worked during a given period.

**Condition:** Supervisors could not properly monitor total hours worked (tour of duty, overtime, and details combined) because officers failed to enter paid details into the paid detail database. Fifty-two (57.8%) of the 90 officers that called in a paid detail failed to enter their paid detail into the database.

**Criteria:** NOPD General Order #906, dated March 7, 2012, required each officer working paid details to record them in the paid detail database “within the first hour of their next tour of duty” when possible and no later than the end of the officer’s tour of duty.

**Cause:** Officers did not follow the NOPD’s policy.

**Effect:** Supervisors were unable to accurately track the hours worked by the officers in their unit.

**Recommendation:** The NOPD policies should be enforced to ensure all officers’ paid details are recorded in the paid detail database so that supervisors can properly monitor an officer’s total hours worked.

**City Comment and Corrective Action:** *“...While the Department acknowledges there were errors reflected in some entries being self-generated by members, the data base did provide value in reasonably predicting OPSE operational development strategies. Department supervisors were never given general access to this data base, nor were they required to verify the validity of information contained within. As the City completes full transition to OPSE takeover of paid details, the need for maintaining this data base has become obsolete.”*

#### **Finding #7**

**Condition:** Three officers worked a total of four paid details while also working their tour of duty for the NOPD.

**Criteria:** “NOPD Operations Manual Chapter 22.8 – Paid Details” (Operations Manual) stated “Officers or other employees authorized to work paid details may perform or engage in authorized paid details only during those times when they are off-duty.”

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<sup>9</sup> The ranking officer, or senior officer if there was no ranking officer, called in the detail and provided the detail item number to the other officers working the paid detail.

<sup>10</sup> Each officer working a paid detail was required to log the information “within the first hour of their next tour of duty... unless authorized by a supervisor due to exigent circumstances. However, it must be entered before the members ETOD [end of tour of duty]...”

**Cause:** Certain officers did not comply with the Operations Manual.

**Effect:** The NOPD was understaffed during periods when the officers were working paid details instead of their tour of duty.<sup>11</sup> Officers also received pay from paid details and NOPD at the same time.

**Recommendation:** Officers should abide by the policies in the Operations Manual.

**City Comment and Corrective Action:** *"...The information provided by auditors will be sent to the Department's Performance Standards Section for further review and corrective action as warranted."*

#### **Finding #8**

**Condition:** For the officers tested, twelve officers worked 50<sup>12</sup> paid details (14.5% of the 344 details tested) without a break between the tour of duty and the paid detail.

**Criteria:** In an email to all NOPD employees, on April 13, 2011, Superintendent Serpas clarified that, "A detail end or start time and a tour of duty start or end time must be separated [sic] by a reasonable [sic] time span to allow for travel to or from your place of assignment [sic]."

**Cause:** Officers and supervisors did not follow Superintendent Serpas' directive regarding start and end times of paid details.

**Effect:** The officer was unable to work all scheduled (and reported) hours during his tour of duty.

**Recommendation:** Officers and supervisors should comply with the Superintendent's directive.

**City Comment and Corrective Action:** *"...In our current ADP environment, biometric time clock entries can be audited at any time to verify accuracy of punch-in / punch-out times. Furthermore, as the City completes full transition to OPSE, true payroll records associated to paid details will be readily available to managers for comparison."*

#### **Finding #9**

**Condition:** Officers worked paid details without the knowledge or approval of their supervisors.

Of the 90 officers tested, 36 worked paid details. Twenty-three of the 36 officers were missing approvals. Four officers were missing approvals for some of the paid details and nineteen of the officers did not have approvals for any of the paid details. See Tables 2 and 3 below for additional information for the unapproved paid details.

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<sup>11</sup> The actual number of officers working paid details at the same time as their tour of duty could be larger since all details were not entered into the paid detail database.

<sup>12</sup> A total of 344 details were included in the testing for this audit.

**Table 2. Officers Working Paid Details Without Approval**

	Number	Percentage
Number of officers working paid details	36	
Number of officers missing some paid detail approvals	4	11%
Number of officers missing all paid detail approvals	19	53%
<b>Total officers missing approvals</b>	<b>23</b>	<b>64%</b>

**Table 3. Comparison of Approved vs. Unapproved Paid Details**

	Number	Percentage
Total approved paid details	109	32%
Total unapproved paid details	235	68%
<b>Total reported paid details for officers in sample</b>	<b>344</b>	<b>100%</b>

**Criteria:** “NOPD Operations Manual, Chapter 22.8 – Paid Details” stated “Approval to work paid details shall not be automatic. Employees wishing to work a paid detail shall complete the current New Orleans Police Paid Detail Authorization Form #21 (revised 02/01/2004) in advance, prior to working the paid detail.

Upon approval by the officer’s Division Commander, the officer will be allowed to work the requested detail pending final approval of the Superintendent of Police. There are no exceptions from this requirement.”

**Cause:** Officers did not follow NOPD policy requiring approvals for paid details.

**Effect:** Without proper knowledge of the officers’ paid detail hours, the supervisor cannot accurately verify that officers are not working more than 16 hours and 35 minutes a day.

**Recommendation:** NOPD should enforce its policy to prevent officers from working paid details without approval.

**City Comment and Corrective Action:** *“The Department acknowledges that, at a minimum, the approval of a member’s Division Commander is required prior to an officer working a paid detail. The information provided by auditors will be sent to the Department’s Performance Standards Section for further review to verify the auditor findings and for a determination as to whether further action is warranted. With the City’s transition to OPSE, electronic record maintenance has provided enhanced oversight capabilities associated to approval status.”*

## IV. OBSERVATIONS

### Observation #1

“NOPD Operations Manual Chapter 13.15 – Overtime” limited the amount of overtime an officer could work to 24 hours a week (32 hours with approval).

“NOPD Operations Manual Chapter 22.8 - Paid Details” stated that officers could work 24 hours of paid details in a week (32 hours with approval).<sup>13</sup> Therefore, officers were able to work up to 106 hours and 55 minutes in a week if they worked the maximum overtime and paid detail hours including their normal tour of duty as shown in Table 4 below.

**Table 4. Total Work Hours Possible**

Standard tour of duty hours	42:55
Possible overtime hours	32:00
Possible detail hours	32:00
<b>Total possible hours</b>	<b>106:55</b>

### Observation #2

**Background:** NOPD policies prohibit an officer from splitting work shifts during the course of a scheduled tour of duty. Splitting a work shift is defined as clocking out and back in without using any type of leave<sup>14</sup> for the work interruption.

**Observation:** One officer split his work shifts eight times on four different days to perform a traffic escort detail within the City limits. See Table 5 below. NOPD General Order 475 stated “the practice of splitting work shifts is prohibited.”<sup>15</sup>

When the officer left his tour of duty to perform the paid detail, the NOPD was understaffed.

**Table 5. Number of Split Shifts Per Day**

Date	Number of paid details worked during tour of duty	Work time missed to perform details
1/29/2013	1	0:30
2/5/2013	5	2:15
2/6/2013	1	0:15
2/7/2013	1	0:15
<b>Total</b>	<b>8</b>	<b>3:15</b>

<sup>13</sup> “NOPD Operations Manual Chapter 22.8 – Paid Details” stated that details in excess of the 24 hour limit required approval by the Superintendent.

<sup>14</sup> Annual leave, sick leave, or civil leave was required to be taken by the officer when splitting a shift.

<sup>15</sup> Issued on March 30, 1995 by previous NOPD Superintendent Pennington.

## V. GLOSSARY OF TERMS

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1. **Association of Inspectors General (AIG)** – An association established in 1996 “to provide leadership in the promotion of integrity efforts in government.”<sup>16</sup>
2. **Beat Book** – A compilation of the daily beat roll printouts for each unit of the NOPD. The commanding officer was required to maintain the Beat Books for the unit.
3. **Beat Roll Printouts** – A daily printout for each unit of the NOPD which indicated each employee’s working status and hours for the given day.
4. **Budget Code** – An accounting code used to track costs for the various units within the City. The officers’ time was charged to the budget code corresponding to the work unit for each shift. An officer could work for multiple units during a week.
5. **Finding** – Findings in a performance audit can be any one or a combination of the following:<sup>17</sup>
  - a. Significant deficiencies in internal control,
  - b. Fraud and illegal acts,
  - c. Violations of contract and grant agreements, and/or
  - d. Abuse.

Each finding contains five elements: condition, criteria, cause, effect, and recommendation.

- a. **Condition** – An element of a finding that explains *what happened*.
  - b. **Criteria** – An element of a finding that explains *what is required*.
  - c. **Cause** – An element of a finding that explains *why the condition happened*.
  - d. **Effect** – An element of a finding that explains the impact of *what happened*.
  - e. **Recommendation** – An element of a finding that provides suggestions to correct the condition.
6. **Generally Accepted Government Auditing Standards (GAGAS)** – The standards used to conduct governmental audits as recommended by the General Accounting Office (also referred to as the “*Yellow Book*”).
  7. **General Accounting Office (GAO)** – An agency within the U.S. Government responsible for writing the “*Yellow Book*.”
  8. **Observation** – Observations emphasize a matter that may or may not affect the quality of the organization’s operations. Observations are not findings and do not require a response from the entity.

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<sup>16</sup> [Inspectorsgeneral.org/about/](http://Inspectorsgeneral.org/about/).

<sup>17</sup> General Accounting Office. (December 2011 Revision) *Government Auditing Standards* United States Government Accountability Office by the Comptroller General of the United States.

9. **Overtime** – Any time worked in excess of 42 hours and 55 minutes a week (Sunday to Saturday). Paid detail hours are not included in the overtime limit.
10. **Paid Details** – “The off-duty employment, for compensation, of any employee of the Department by another individual, business, establishment, or organization where the employee is performing the duties of a police officer or a function of the police department.”<sup>18</sup> Details were paid by the individual, business, establishment, or organization directly to the employee.
11. **Paid Detail Database** – A database which contained all self-reported paid details worked by all police officers. The officer was required to enter the information regarding a paid detail worked into the paid detail database during the next tour of duty.
12. **Significance** – A “judgment call” by the auditor that is usually based upon the frequency and magnitude of the deficiency or condition.
13. **Split Work Shifts** – The prohibited practice of “clocking in and out” during a shift without using any type of leave<sup>19</sup> for the work interruption.
14. **Standards for Offices of Inspector General** – The standards contained in the GAO’s *Standards for Internal Control in the Federal Government* (Also referred to as “*The Green Book*”)
15. **Time Reporting Input Procedure (TRIP)** – The software program the NOPD used to input and track time worked. Information input into TRIP was transferred to the payroll system used by the City of New Orleans to process NOPD payroll.
16. **TRIP Sheet** – The term used to refer to an officer’s weekly time sheet. The time entered into TRIP for the week was printed on a TRIP sheet for each officer to review, sign, and submit to their supervisor. It included the officer’s time worked for the NOPD (including time worked in different departments) but did not include time worked on paid details.
17. **Tour of Duty** – The police officer’s scheduled work hours which include roll call, patrol, court time, etc. A standard tour of duty is eight hours and 35 minutes for a total of 42 hours and 55 minutes in a week. During Mardi Gras and other large special events, the officer’s tour of duty increases to 12 hours per day for a total of 60 or 72 hours per week.<sup>20</sup>
18. **Unit** – A unit was under the command of one supervisor who was responsible for the duties of the unit. One or more officers were assigned to a particular task such as investigations, homicide, special operations, patrol of a certain area, etc.
19. **U.S. Generally Accepted Accounting Principles (GAAP)** – The standard guidelines used in financial accounting in the United States.

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<sup>18</sup> NOPD Operations Manual, Chapter 22.8 – Paid Details.

<sup>19</sup> Officers were required to take annual, sick, or civil leave when splitting a shift.

<sup>20</sup> Some officers work six days a week during special events.



## VI. OFFICIAL CITY COMMENTS

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City Code Ordinance 2-1120 section (8)(b) “Prior to concluding an audit or evaluation report, which contains findings as to the person or entity which is the subject of the audit or evaluation, the Office of Inspector General shall provide the affected person or entity with an Internal Review Copy of the report. Such person or entity shall have 30 days from the electronic transmittal date of the report to submit a written explanation or rebuttal to the findings before the report is finalized, and such timely submitted written explanation or rebuttal shall be attached to the finalized report.”

An Internal Review Copy of this report was distributed to the City on June 23, 2014 to provide an opportunity to comment prior to the public release of the final report. The comments were due and received on July 23, 2014. The City’s comments are included in the body of this report behind each finding and in its entirety behind this section.

CITY OF NEW ORLEANS



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"to protect and to serve"



Ronal W. Serpas, Ph.D.  
SUPERINTENDENT

July 23, 2014

Ed Quatrevaux, Inspector General  
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City of New Orleans  
525 St. Charles Avenue  
New Orleans, LA 70130-3049

RE: **New Orleans Police Department Payroll Performance Audit**

Dear Inspector General Quatrevaux:

Thank you for giving the New Orleans Police Department the opportunity to review and comment on your report titled "*New Orleans Police Department Payroll Performance Audit.*" We appreciate the work done by your staff in compiling this report, as well as the level of cooperation shown by those involved.

As you are aware, significant steps have been taken by the Mayor and other City Officials to advance the management of internal payroll controls. We are now in the final stages of transitioning away from the antiquated human resource mainframe system (AHRS) to a technologically advanced ADP Payroll Application. Benefits associated with the ADP system will provide greater oversight to our managers in access to real-time payroll data, improved levels of security and other modernizations. We are confident that automated reporting features associated with this implementation will afford our supervisors the ability to more easily recognize and address deficiencies within an employee's fixed payroll cycle.

Following are our detailed responses to audit findings and response actions:

*Finding #1: Seventeen NOPD officers worked more than 16 hours and 35 minutes a day.*

*Recommendation: Policies should be enforced to prevent and/or detect officers working more than the maximum hours allowed each day.*

**Department's Response:**

The Department acknowledges that there are instances where officers have worked over the allotted 16 hours and 35 minutes a day. In the dated mainframe TRIP payroll system, it was difficult for supervisors to compute and monitor hours worked by officers in multiple units outside of their normal work assignment. With the implementation of ADP it will be easier to monitor hours worked because time is recorded on a single employee record across multiple assignments via a biometric time clock with live data that is readily accessible for supervisors to monitor. It should be noted that the sampling of audited information was taken during a time of peak special event coverage (Mardi Gras & Super Bowl of 2013); although not an excuse, manpower demands may have played a role in officers exceeding the threshold.

The Department plans to have the Payroll Unit reiterate to supervisors during annual in-service training (Payroll processing session) the importance of closely monitoring hours worked by employees under their command to enforce the policy. The Compliance Section will also increase their monitoring of districts relative to the new 16 hours per day work maximum.

*Finding #2: Fourteen NOPD officers worked more than 32 hours of overtime in a week.*

*Recommendation: NOPD should request that the City develop payroll reports that show officers' time worked for all units combined and implement an early warning system to alert the supervisors in advance when an officer is approaching the overtime limit.*

**Department's Response:**

The Department agrees that supervisors could not easily track overtime hours worked by officers due to limitations in TRIP. Now that ADP has been implemented the Department is developing reports to assist supervisors with tracking of overtime hours (early warning). Again, manpower shortage may have been a contributing factor during peak special event coverage.

*Finding #3: Three NOPD officers worked more than 24 hours of overtime without appropriate approval.*

*Recommendation: NOPD should request that the City develop payroll reports that show officers' time worked for all units and/or budget codes combined and implement an early warning system to alert supervisors in advance when an officer is approaching the overtime limit.*

**Department's Response:**

NOPD was able to verify that the three officers did exceed the 24 hours of overtime without documentation of authorization by a supervisor. Two of the three officers remain on staff and the information will be sent to the Department's Performance Standards Section for further review to determine recommendations for further action. As previously stated, now that ADP has been implemented the Department is developing reports to assist supervisors with tracking of overtime hours (early warning). However, given the extraordinary manpower demands placed on this agency during the first quarter of 2013, we are encouraged to discover that such a minute population of errors was found in such a large organization and across multiple pay cycles.

*Finding #4: Twenty-two NOPD officers tested did not approve their time in the Beat Book.*

*Recommendation: Officers should follow policy and sign each Daily Beat Roll printout to acknowledge that the working status and hours are correct.*

**Department's Response:**

The Department acknowledges that daily signature in the beat roll book was a policy requirement in the TRIP system. Officers were required to sign at the end of their tour of duty to verify work status. However, in our current ADP environment signatures are no longer required, with utilization of the biometric time clocks, an employee's finger print serves as an electronic signature and can be audited at any time to verify work status. We believe it is important to note that during the period covering this audit, there were a number of documented instances of limited system access due to required mainframe and/or application maintenance.

Finding #5: Fourteen NOPD officer's Beat Books were not available for audit.

Recommendation: Commanding officers should maintain Beat Books as required.

**Department's Response:**

The Department acknowledges that some of the Beat Books were not readily accessible during the testing period. The Department's records retention schedule does require that we maintain three calendar years of beat roll books. However, in our paperless ADP environment, the printing and managing of beat roll books is now obsolete. We are in the process of updating our payroll policies and records retention schedule to reflect the new and improved electronic environment. It was also pointed out by auditors that in one district, several beat roll books were apparently misplaced during a move to a new facility. For that, we apologize.

Finding #6: NOPD officers failed to enter paid details into the paid detail database.

Recommendation: The NOPD policies should be enforced to ensure all officers' paid details are recorded in the paid detail database so that supervisors can properly monitor an officer's total hours worked.

**Department's Response:**

Although this finding is presented as part of a NOPD payroll audit, we believe it is important to note that the 'paid detail data base' referenced in this report was not developed, nor is it supported, as a payroll data base. In 2011, a rudimentary application was developed by the Department as a way to compile data associated to the City's move to develop the new independent Office of Police Secondary Employment (OPSE). Prior to this time, there was no method for electronically tracking or predicting information associated with paid details. There are no payroll reports or City generated funds associated to use of data contained in NOPD's internal paid detail tracking system. While the Department acknowledges there were errors reflected in some entries being self-generated by members, the data base did provide value in reasonably predicting OPSE operational development strategies. Department supervisors were never given general access to this data base, nor were they required to verify the validity of information contained within. As the City completes full transition to OPSE takeover of paid details, the need for maintaining this data base has become obsolete.

Finding #7: Three NOPD officers worked a total of four paid details while also working their tour of duty.

Recommendation: Officers should abide by the policies in the Operations Manual.

**Department's Response:**

The Department acknowledges that there are records suggesting a possible conflict in reporting involving these three members. The information provided by auditors will be sent to the Department's Performance Standards Section for further review and corrective action as warranted.

*Finding #8: Twelve NOPD officers worked 50 paid details without a break between the tour of duty and the paid detail.*

*Recommendation: Officers and supervisors should comply with the Superintendent's directive.*

**Department's Response:**

In April 2011, an information notice was sent to employees providing clarification that a paid detail start and end time should provide for adequate travel time and must not coincide with a member's actual tour of duty hours when being entered into NOPD's internal paid detail tracking data base. This stipulation was subsequently made formal policy in the 4<sup>th</sup> Quarter of 2013. In our current ADP environment, biometric time clock entries can be audited at any time to verify accuracy of punch-in / punch-out times. Furthermore, as the City completes full transition to OPSE, true payroll records associated to paid details will be readily available to managers for comparison.

*Finding #9: NOPD officers worked paid details without the knowledge or approval of their supervisors.*

*Recommendation: NOPD should enforce its policy to prevent officers from working paid details without approval.*

**Department's Response:**

The Department acknowledges that, at a minimum, the approval of a member's Division Commander is required prior to an officer working a paid detail. The information provided by auditors will be sent to the Department's Performance Standards Section for further review to verify the auditor findings and for a determination as to whether further action is warranted. With the City's transition to OPSE, electronic record maintenance has provided enhanced oversight capabilities associated to approval status.

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We would like to again extend our appreciation to the Office of the Inspector General for providing this agency an opportunity to comment. We commend all of the members of your staff participating in this review for their thoroughness and professionalism.

Sincerely,



Ronal W. Serpas  
Superintendent of Police

cc: Andrew Kopplin, Deputy Mayor & CAO  
Emily Arata, Deputy Mayor of External Affairs  
Jerry Sneed, Deputy Mayor of Public Safety  
Stephanie Landry, Deputy Superintendent / MSB  
Jay Ginsberg, Deputy Superintendent / Compliance  
File