

## Orleans Parish Sheriff's Office Off-Duty Details and Mardi Gras Pay Audit

AD-22-0006 • November 12, 2024

### **Purpose of This Report**

The Office of Inspector General (OIG) for the City of New Orleans (City) conducted a performance audit of the Orleans Parish Sheriff's Office (OPSO). The objective of the audit was to determine if OPSO policies and procedures were effectively implemented and complied with best practices for off-duty details worked by OPSO deputies, and Supplemental Mardi Gras coverage worked by OPSO employees during the 2023 Carnival season.

### **What the OIG Found**

The audit of OPSO resulted in the following findings for off-duty details worked by OPSO deputies:

- OPSO did not maintain required documentation for off-duty details. OPSO's Detail Department approved Off-Duty Detail Authorization Forms that were missing required information or were not approved by the requesting deputy's immediate supervisor in accordance with OPSO policy.
- OPSO's records for off-duty details did not include all details worked by OPSO deputies and did not contain all required information for the details that were reported.
- OPSO policies and procedures for off-duty details did not substantially comply with best practices for secondary employment relating to off-duty details.

Additionally, the audit of OPSO resulted in the following findings for supplemental Mardi Gras coverage worked by OPSO employees:

- OPSO used premium rate supplemental Mardi Gras coverage pay to calculate the regular rate used to determine overtime pay, resulting in a projected overtime overpayment of \$259,758.
- OPSO recorded employees' holiday hours as hours worked before the holiday occurred, which resulted in a projected overpayment of overtime pay of \$21,407.
- OPSO employees worked over 15 consecutive hours without obtaining the required written authorization.
- OPSO employees did not obtain written authorization to work 15 consecutive hours without taking the required nine hours off before reporting to their next shift.
- OPSO employees worked supplemental Mardi Gras coverage shifts while on leave without the required written authorization.

### **What the OIG Recommended**

Based on these findings, the OIG made the following recommendations to OPSO regarding off-duty details:

- OPSO should commit additional staff to administer off-duty details, update its written Standard Operating Procedures to reflect actual procedures, and consider implementing a centralized "contract" system to administer off-duty details.
- OPSO should update its Standard Operating Procedures to include the required items OPSO supervisors must review when approving Off-Duty Detail Authorization Forms, and provide training to ensure the procedures are implemented correctly.
- OPSO should review its policies for off-duty details annually and compare them to the latest best practices. OPSO should update any policies that do not meet best practices to ensure compliance.

The OIG also made the following recommendations to OPSO regarding supplemental Mardi Gras coverage:

- OPSO's payroll department should verify that premium rate pay is excluded from the regular rate when calculating overtime compensation in compliance with FLSA.

- OPSO should work with its payroll provider to ensure holidays are credited when they fall on the calendar and review that holiday hours were recorded correctly before approval of overtime.
- OPSO should provide training to those responsible for approving employee time cards to only approve exceptions to Standard Operating Procedure when proper approval has been given.
- OPSO supervisors who approve timecards should verify that employees under their supervision did not work overtime when leave was taken without authorized approval.

*OPSO submitted a written response which agreed with Findings 1, 2, 3, 4, 6, 7, 8, and 9; and disagreed with Finding 5. However, OPSO agreed to address all of the OIG's recommendations which include improvements to the off-duty detail system and applying lessons from the 2023 Mardi Gras season moving forward.*