



**CITY OF DALLAS**

**Dallas City Council**

**Mayor**  
Tom Leppert

**Mayor Pro Tem**  
Dwayne R. Caraway

**Deputy Mayor Pro Tem**  
Pauline Medrano

**Council Members**  
Jerry R. Allen  
Tennell Atkins  
Carolyn R. Davis  
Angela Hunt  
Vonciel Jones Hill  
Delia Jasso  
Sheffield Kadane  
Linda Koop  
Ann Margolin  
Ron Natinsky  
David A. Neumann  
Steve Salazar

**Office of the City Auditor**

**Audit Report**

**AUDIT OF DALLAS POLICE DEPARTMENT  
OVERTIME FOR UNIFORM PERSONNEL**  
(Report No. A10-021)

**September 17, 2010**

**City Auditor**

Craig D. Kinton

## **Table of Contents**

	Page
<b>Executive Summary</b>	1
<b>Audit Results</b>	
Dallas Police Department Municipal Court Uniform Overtime Is Costly	7
Controls Over Court Related Uniform Overtime Need Improvement	9
Temporary Assignment Pay Overtime Computations and Personnel Rules Need Updating	11
<b>Appendices</b>	
Appendix I – Background, Objective, Scope and Methodology	12
Appendix II – Major Contributors to This Report	19
Appendix III – Management’s Response	20

## Executive Summary

In Fiscal Year (FY) 2009, the Dallas Police Department (DPD):

- Reduced budgeted uniform overtime costs by \$3.4 million
- Reduced total recorded uniform overtime hours by 54 percent, from a high of 62,075 hours in October 2008 to 28,679 hours in September 2009

A DPD General Order allows off-duty officers to choose between waiting for trials on court premises with a guarantee of two hours of overtime pay, if they work in excess of 40 hours in a week, or remaining on stand-by for one hour with no pay, unless they are actually called to court to testify.

Between October 1, 2007 and December 31, 2009, DPD could have reduced by an additional \$1.4 million uniform overtime costs if off-duty officers, notified to testify at the Dallas Municipal Court (Municipal Court), had remained on stand-by rather than reporting to Municipal Court. Even if DPD limited uniform overtime payments to the one hour off-duty officers are required to be on stand-by to attend court, DPD could have saved approximately \$700,000. Data analysis of DPD uniform overtime records during this same time period showed:

- 99 percent of the time DPD officers attend Municipal Court they do not testify
- 80 percent of all DPD officers summoned to Municipal Court attend court during off-duty hours because the court is generally held only from 8 AM to 5 PM while DPD operates on a 24 hour, seven day schedule
- Over 70 percent of the off-duty officers who claimed overtime for attending Municipal Court had a choice of remaining on stand-by

Additionally, DPD's procedures for documenting Municipal Court uniform overtime are generally manual, prone to data entry and/or filing errors or omissions, and do not include sufficient controls to detect improper overtime claims.

### Background Summary

DPD uniform overtime accounts for 34 percent of the City's General Fund overtime budget.

Almost 50 percent of all DPD uniform overtime is caused by late relief and court overtime.

- Late Relief – Incidents requiring DPD officers to continue working past the end of their scheduled shifts to complete an investigation, traffic stop, or arrest.
- Court – Trials at city, county, or district courts requiring DPD officers' testimony.

DPD Patrol, Traffic, and Narcotics Divisions earn over 70 percent of all overtime and the majority of late relief and court overtime.

**Source:** City of Dallas Budget and DPD payroll data

**An Audit Report on –  
Dallas Police Department Overtime for Uniform Personnel**

---

Data analysis of uniform overtime records showed:

- 1,419 or four percent of Municipal Court overtime records were identified that did not match court notification dates
- A judgmental sample of 60 of these 1,419 overtime records showed:
  - Eleven of 60 overtime request cards sampled, or 18 percent, could not be located due to the lack of uniformity among DPD units in filing and storing the overtime request cards
  - The DPD officers claiming overtime made manual data entry errors on the overtime request cards
    - Eleven of 49 Cards, or 22 percent, of the overtime cards sampled showed DPD officers recorded an incorrect court date on their overtime request cards
    - Ten of 49, or 20 percent, of the overtime request cards sampled showed the court details documented by DPD officers did not provide sufficient information to match the court date with the overtime recorded
  - The DPD personnel entered incorrect dates and overtime codes into the City's timekeeping and payroll system
    - Fourteen of 49, or 29 percent, of the overtime records sampled showed DPD personnel entered an incorrect date in the timekeeping system
    - Thirteen of 49, or 27 percent, of the overtime records sampled showed DPD personnel incorrectly coded other activities as overtime hours for Municipal Court

The DPD requirement that DPD officers claiming Municipal Court overtime obtain a signature from a City prosecutor is not effective because there is no evidence that City prosecutors verify the details of DPD officers' court notifications and trials before they sign the overtime request card.

Furthermore, the City inconsistently applied State law changes to all categories of uniform overtime. As a result, the City overpaid \$936 in Temporary Assignment Pay (TAP) overtime between October 2007 and December 2009. Although the dollar amount overpaid is insignificant, it is important that the City calculate and pay employees overtime on a consistent basis. Also, Section 34-

19, *Work Hours for Public Safety Employees*, of the City of Dallas Personnel Rules has not been updated.

We recommend the Chief of Police further reduce DPD overtime by:

- Amending DPD General Order 420, *Court Attendance*, to require off-duty officers to remain on stand-by rather than giving them the option to arrive at Municipal Court and earn two hours of overtime. Off-duty officers who have five or more cases or three or more defendants scheduled for the same hour on the same date could still be required to report to Municipal Court.
- Working with the Department of Court and Detention Services (CTS) to determine whether extending court hours into the evening, after 5 PM, is feasible and cost effective in order to allow more DPD officers to attend court during the officers' regular working hours

We also recommend:

- The Chief of Police work with the City Controller to consistently apply the City's interpretation of State law changes to all categories of overtime by updating the TAP overtime payroll system calculations to exclude sick leave, suspension, and unauthorized leave without pay
- The Director of the Department of Human Resources in consultation with the City Attorney review and update Section 34-19, *Work Hours for Public Safety Employees*, of the City of Dallas Personnel Rules to reflect the City's interpretation of State law for computing DPD overtime

## **Auditor Follow-Up Comment**

The DPD disagreed with the report's recommendation to further reduce overtime by requiring off-duty officers to remain on stand-by with no pay unless they are actually called to the Municipal Court to testify. The DPD's management response indicates: (1) there is the potential for a significant negative impact on Municipal Court revenue if cases are dismissed before officers arrive at court; and, (2) the current meet-and-confer agreement includes giving officers compensatory time instead of overtime, thereby eliminating the cost of court overtime.

Implementing this recommendation, at least on a trial basis, would provide an opportunity to evaluate the potential for lost Municipal Court revenues against the productivity costs associated with granting a minimum of three hours of paid leave each time an off-duty officer reports to the Municipal Court. As noted in the

**An Audit Report on –  
Dallas Police Department Overtime for Uniform Personnel**

---

report, data analysis of uniform overtime records showed that 99 percent of the time DPD officers attend Municipal Court they do not testify.

The audit objective was to determine whether DPD's policies and procedures are adequate to control and reduce overtime by uniformed personnel. The scope of the audit period was uniform overtime costs incurred from October 1, 2007 through December 31, 2009. Data analysis of uniform overtime showed that overtime for the Municipal Court was the only category of court overtime (County Court, District Court, Municipal Court, and Other Courts) where uniform overtime was increasing significantly. As a result, the focus of this report is Municipal Court uniform overtime.

Management's response to this report is included as Appendix III.

# Audit Results

## Overall Conclusions

In Fiscal Year (FY) 2009, the Dallas Police Department (DPD) reduced \$3.4 million in uniform overtime costs. Total recorded uniform overtime hours were reduced by 54 percent from a high of 62,075 hours recorded in October, 2008 to 28,679 hours recorded in September of 2009. Between October 1, 2007 and December 31, 2009, DPD could have reduced uniform overtime costs by an additional \$1.4 million if off-duty officers, notified to testify at the Dallas Municipal Court (Municipal Court), had remained on stand-by rather than reporting to Municipal Court. Additionally, DPD's procedures for documenting Municipal Court uniform overtime are generally manual, prone to data entry and/or filing errors or omissions, and do not include sufficient controls to detect improper overtime claims.

The DPD requirement that DPD officers claiming Municipal Court overtime obtain a signature from a City prosecutor is also not effective because there is no evidence that City prosecutors verify the details of DPD officers' court notifications and trials before they sign the overtime request card.

The City inconsistently applied State law changes to all categories of uniform overtime. As a result, the City overpaid \$936 in Temporary Assignment Pay (TAP) overtime between October 2007 and December 2009. Although the dollar amount overpaid is insignificant, it is important that the City calculate and pay employees overtime on a consistent basis. Section 34-19, *Work Hours for Public Safety Employees*, of the City of Dallas Personnel Rules has not been updated to reflect the City's interpretation of State law changes for computing DPD overtime.

Data analysis of uniform overtime showed that court overtime for the Municipal Court was the only category of court overtime (County Court, District Court, Municipal Court, and Other Courts) where uniform overtime was increasing significantly. As a result, the focus of this report is Municipal Court uniform overtime.

## Dallas Police Department Municipal Court Uniform Overtime Is Costly

The DPD Municipal Court uniform overtime is costly because off-duty DPD officers are guaranteed two hours of overtime pay if they work in excess of 40 hours per week even if they never testify. Between October 2007 and December 2009:

- The DPD Municipal Court uniform overtime hours increased 20 percent because more off-duty officers claimed overtime for Municipal Court attendance
- The DPD could have reduced an additional \$1.4 million in uniform overtime costs if off-duty officers, notified to testify at the Municipal Court, had remained on stand-by rather than reporting to Municipal Court. Even if DPD limited uniform overtime payments to the one hour off-duty officers are required to be on stand-by to attend court, DPD could have saved approximately \$700,000. Data analysis of DPD uniform overtime records showed:
  - 99 percent of the time DPD officers attend Municipal Court they do not testify
  - 80 percent of all DPD officers summoned to Municipal Court attend court during off-duty hours because the court is generally held only from 8 AM to 5 PM while DPD operates on a 24 hour, seven day schedule
  - Over 70 percent of the DPD off-duty officers who claimed overtime for attending Municipal Court had a choice of remaining on stand-by
- According to a study conducted by the City Manager's Office Efficiency Team<sup>1</sup>, in FY 2008 alone, the city paid \$803,851 to off-duty DPD officers who signed in at the Municipal Court to wait for their scheduled trial but did not testify.

### DPD General Orders – 420. Court Attendance

The DPD General Orders allow off-duty officers to choose between waiting for trials on court premises with a guaranteed two hours of overtime pay or remaining on stand-by for one hour with no pay unless they are actually called to testify.

Source: DPD

According to DPD, even if a DPD officer does not actually testify, the presence of the officer in Municipal Court still adds value because defendants are more likely to settle and agree to pay the citations when they know the officer is present and

---

<sup>1</sup> June 17, 2009 Dallas City Council Briefing on Municipal Court Efficiency Study

available to testify. If the Court calls a stand-by officer to testify, however, the DPD officer would still be present in Municipal Court to provide this same value.

**Recommendation I:**

We recommend the Chief of Police further reduce DPD overtime by:

- Amending DPD General Order 420, *Court Attendance*, to require the majority of off-duty officers to remain on stand-by with no pay unless they are actually called to court to testify, rather than giving them the option to arrive at Municipal Court and earn two hours of overtime. Off-duty officers who have five or more cases or three or more defendants scheduled for the same hour on the same date could still be required to report to Municipal Court.
- Working with the Department of Court and Detention Services (CTS) to determine whether extending court hours into the evening, after 5 PM, is feasible and cost effective in order to allow more DPD officers to attend court during the officers' regular working hours

Please see Appendix III for management's response to the recommendation.

## Controls Over Court Related Uniform Overtime Need Improvement

The DPD's procedures for documenting Municipal Court overtime are generally manual, prone to data entry and/or filing errors or omissions, and do not include sufficient controls to detect improper overtime claims. In contrast, an electronic Court Notify System (CNS) currently used at County Court, provides DPD officers with a more efficient electronic process that includes the information needed to properly support an overtime request. For example, the CNS allows DPD officers to check in and out of court electronically, match the DPD officers' court arrivals with scheduled trials, and provides a record of the DPD officers' presence in court.

Data analysis of over 32,000 uniform overtime payroll records compared to court dates for the period of October 2, 2007 to January 19, 2010 showed:

- 1,419 or four percent of Municipal Court overtime records were identified that did not match court notification dates
- A judgmental sample of 60 of these 1,419 overtime records showed:
  - Eleven of 60 DPD Request for Overtime/Compensatory Time Cards (Cards), which support the uniform overtime, or 18 percent, could not be located due to the lack of uniformity among DPD units in filing and storing the overtime request cards
  - The DPD officers claiming overtime made manual data entry errors on the 49 Cards located:
    - Eleven of 49 Cards, or 22 percent, of the overtime cards sampled showed DPD officers recorded an incorrect court date on their overtime request cards
    - Ten of 49, or 20 percent, of the overtime request cards sampled showed the court details documented by DPD officers did not provide sufficient information to match the court date with the overtime recorded
  - The DPD personnel entered incorrect dates and overtime codes into the City's timekeeping and payroll system:
    - Fourteen of 49, or 29 percent, of the overtime records sampled showed DPD personnel entered an incorrect date in the timekeeping system

- Thirteen of 49, or 27 percent, of the overtime records sampled showed DPD personnel incorrectly coded other activities as overtime hours for Municipal Court

In addition, DPD's requirement that DPD officers claiming overtime obtain a signature from a City prosecutor is not effective because there is no evidence that City prosecutors verify the details of DPD officer(s) court notifications and trials before they sign the overtime request card. Instead, the City prosecutors simply sign the overtime request card(s) to indicate that the DPD officer(s) is released from the court building. The DPD sergeants, however, rely on the City prosecutor's signature to confirm that the DPD officer was required to be in court. Currently, DPD does not require DPD officers to include a copy of the court notification when they submit overtime request cards.

Manual overtime documentation processes that do not include proper internal controls increase the risk that improper overtime claims will be processed and paid without detection.

### **Recommendation II:**

We recommend the Chief of Police implement a paperless system that includes the proper controls for requesting, approving, and documenting all uniform overtime. If implementing a paperless system is not immediately feasible, we recommend the Chief of Police improve existing manual overtime procedures by:

- Directing DPD officers to submit copies of Municipal Court CNS notices as proof of overtime claims. Once the City court's CNS is upgraded for electronic sign in/out, the Chief of Police should direct the officers to submit a record of DPD officer court attendance by the CNS
- Providing overtime documentation training to DPD personnel, including DPD General Order overtime provisions, proper completion of overtime request cards, and proper entry of overtime into the timekeeping and payroll systems
- Periodically reviewing overtime claims to identify and correct data entry errors and improper overtime claims

Please see Appendix III for management's response to the recommendation.

## Temporary Assignment Pay Overtime Computations and Personnel Rules Need Updating

Temporary assignment pay (TAP) overtime payroll system computations have not been updated to reflect the City's interpretation of changes to Chapter 142, *ASSISTANCE, BENEFITS, AND WORKING CONDITIONS OF MUNICIPAL OFFICERS AND EMPLOYEES*, of the Texas Local Government Code. The TAP computations do not align with current City practices for computing other DPD uniform overtime.

If TAP overtime computations were updated, sick leave, suspension, and unauthorized leave without pay would have been excluded from the determination of earned overtime and the City could have saved \$936 between October 2007 and December 2009.

Section 34-19, *Work Hours for Public Safety Employees*, of the City of Dallas Personnel Rules has also not been updated. Section 34-19 currently excludes all leave with the exception of holiday and court leave from the overtime determination; however, the City's practice is to only exclude sick leave, unauthorized leave without pay, and suspension from the computation of DPD overtime hours per week.

Consistent overtime payroll computations are important to ensure that the City compensates DPD employees fairly.

### Recommendation III:

We recommend the Chief of Police work with the City Controller to consistently apply the City's interpretation of State law changes to all categories of overtime by updating the TAP overtime payroll system computations to exclude sick leave, suspension, and unauthorized leave without pay.

We also recommend that the Director of the Department of Human Resources in consultation with the City Attorney review and update Section 34-19, *Work Hours for Public Safety Employees*, of the City of Dallas Personnel Rules to reflect the City's interpretation of State law for computing DPD overtime.

Please see Appendix III for management's response to the recommendation.

**DPD General Order  
206.08 Overtime & Compensatory  
Time**

F. (2) Sworn employee will be paid at the Temporary Assignment pay rate for overtime duties resulting from a temporary assignment.

**Temporary Assignments Pay**

The DPD personnel temporarily assume the responsibilities and rate of pay of a higher personnel classification.

Source: DPD

## Appendix I

### Background, Objective, Scope and Methodology

#### Background

The Dallas Police Department (DPD) overtime is a major expense for the City of Dallas. In recent years, DPD has hired more police officers to improve DPD's crime fighting ability. As of May 2010, DPD employed 3,542 uniformed officers. In Fiscal Year (FY) 2009, DPD's budget was 39 percent of the City's General Fund. The DPD's overtime was 34 percent of the City's General Fund overtime budget.

During the period, October 1, 2007 to December 31, 2009, off-duty DPD officers earned over one million overtime hours for a total of \$41.5 million<sup>2</sup>. The greatest portion of all overtime (34 percent) is due to late relief. Late relief overtime occurs when DPD officers continue working past the end of their scheduled shifts to complete an investigation, traffic stop, or arrest.

The second major cause for overtime is off-duty DPD officers' court appearances in municipal, county, and district courts. Another significant portion of overtime occurs when DPD officers are needed at special events and grant funded activities; however, the overtime costs for special events and grant funded activities are partially or fully reimbursed by event organizers and grant funding authorities. (See Table I on the next page).

---

<sup>2</sup> Does not include fiscal impact of compensatory time

**An Audit Report on –  
Dallas Police Department Overtime for Uniform Personnel**

**Table I**

**Categories of DPD Overtime for Sworn Personnel for the period  
October 1, 2007 to December 31, 2009**

<b>Category</b>	<b>Hours</b>	<b>Percent of Total Hours</b>	<b>Wages</b>	<b>Percent of Total Wages</b>
Late Relief	362,357	34	\$ 13,414,302	32
Court Sub-Total	165,705	16	5,883,029	14
<i>Dallas Municipal Court</i>	67,335		2,104,810	
<i>County Court</i>	55,195		2,062,335	
<i>District Court</i>	25,377		1,039,637	
<i>Other Courts</i>	17,798		676,247	
Special Events	97,778	9	4,407,442	11
Grants	82,672	8	4,424,582	11
Crime Reduction Initiatives	81,154	8	3,043,185	7
Divisional Special Programs	75,646	7	3,153,295	8
Administrative	63,745	6	2,257,230	5
Training	59,897	6	2,011,250	5
Voluntary	46,411	4	2,002,612	5
Emergency	14,906	1	648,281	2
Other	7,034	1	265,688	0
Minimum Staffing	70	0	1,855	0
<b>Grand Totals</b>	<b>1,057,375</b>	<b>100</b>	<b>\$ 41,512,751</b>	<b>100</b>

**Note:** Amounts were rounded

**Source:** DPD payroll data

The DPD officers earn overtime pay or compensatory time at 1.5 times regular rates for the time worked in excess of 40 hours a week. Sick leave, suspension, and unauthorized leave without pay generally do not count toward the 40-hour threshold. With the exception of overtime earned while attending court, officers have to request supervisory approval for overtime before it is earned.

The DPD officers request overtime by manually filling out overtime or compensatory time request cards. Officers enter the date, duration, and reason for overtime. For court related overtime, officers are required to indicate the court date, case or docket number, and the name of the defendant. Municipal Court related overtime request cards have to be signed by a City prosecutor. These cards are subsequently reviewed and approved by a DPD sergeant and a DPD watch commander. Then, the overtime hours are entered into the citywide timekeeping system. Approved overtime cards are stored in multiple locations as supporting documentation of incurred overtime.

**An Audit Report on –  
Dallas Police Department Overtime for Uniform Personnel**

---

To control overtime, DPD command staff periodically compare actual overtime expenditures to budget. In addition, DPD management uses payroll data from the citywide Lawson payroll system to track overtime expenditures by cause, type of work performed, program, division, and individual officer.

The DPD patrol divisions, Traffic, and Narcotics account for over 70 percent of all overtime hours incurred by DPD during October 2007 through December 2009. These divisions also incur the majority of overtime related to late relief and court. (See Table II below).

**Table II**

**Overtime Hours Incurred by DPD Divisions in the period of October 1, 2007  
to December 31, 2009**

<b>Division</b>	<b>Total Overtime Hours</b>	<b>Percent of Overtime Total</b>	<b>Late Relief</b>	<b>Percent of Late Relief Total</b>	<b>Court</b>	<b>Percent of Court Total</b>
Patrol, Traffic, and Narcotics	744,335	70%	241,535	67%	139,213	84%
All Other	313,040	30	120,821	33	26,492	16
<b>Totals</b>	<b>1,057,375</b>	<b>100%</b>	<b>362,356</b>	<b>100%</b>	<b>165,705</b>	<b>100%</b>

**Note:** Amounts were rounded

**Source:** DPD payroll data

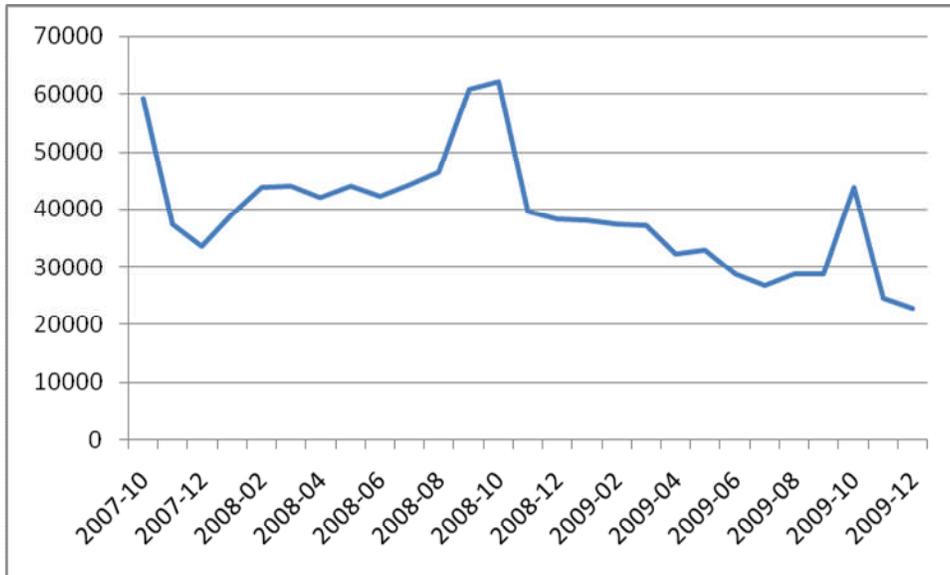
**An Audit Report on –  
Dallas Police Department Overtime for Uniform Personnel**

---

During the period of October 1, 2007 to December 31, 2009, DPD reduced overtime hours by 63 percent from as high as 62,075 hours in October 2008 to the low of 22,775 hours in December 2009. (See Chart I below).

**Chart I**

**DPD Overtime Hours by Month  
October 2007 – December 2009**



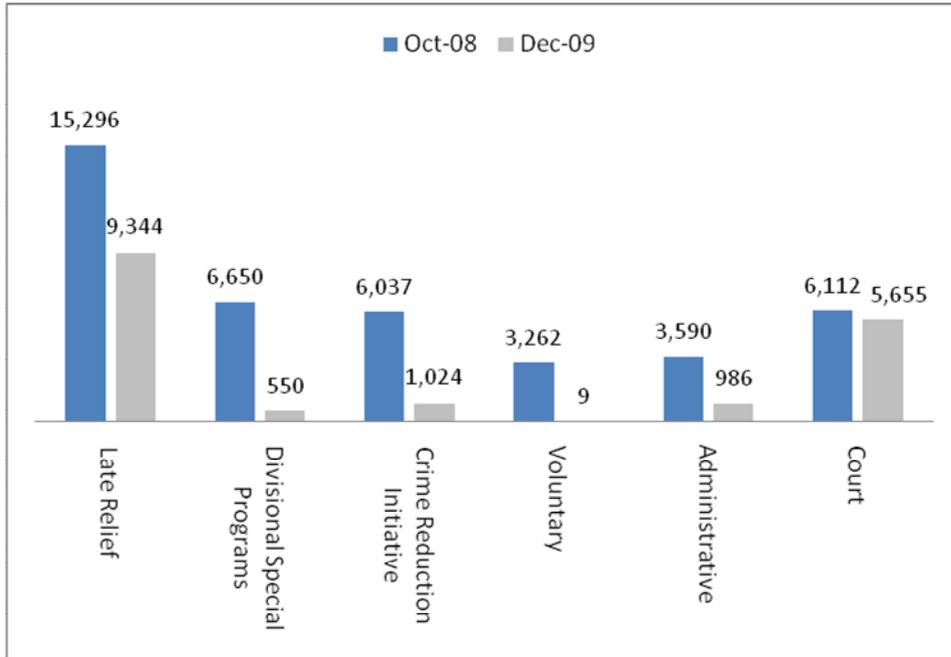
Source: DPD payroll data

As shown in Chart II on the next page, this reduction was achieved primarily due to sharp cuts in overtime in divisional special programs, crime reduction initiatives, voluntary and administrative overtime, and overtime caused by late relief. The DPD has managed to significantly reduce late relief overtime by:

- Requiring officers who anticipate working past the end of their shift to get supervisory approval prior to incurring overtime
- Staggering patrol shifts and introducing two additional shifts to maximize the number of officers available to respond to calls for service during shift changing times
- Requiring police dispatchers to assign incoming low priority calls for service to officers with sufficient time left on their regular shift

Chart II

**October 2008 to December 2009 Reduction of Overtime Hours  
 In Major Overtime Categories**



Source: DPD payroll data

Actual overtime expenditures in FY 2009 were under budget \$3.4 million or 17 percent. Overtime expenditures are projected to remain under budget in FY 2010. (See Table III below).

Table III

**Budgeted and Actual Expenditures for DPD Sworn Overtime**

Fiscal Year	Budget \$	Actual \$	Over/Under Budget \$	Percent of Actual to Budget
2006	9,811,529	15,178,398	- 5,366,869	155
2007	15,304,918	20,131,864	- 4,826,946	132
2008	15,370,069	21,147,010	- 5,776,941	138
2009	19,974,231	16,551,364	3,422,867	83
2010	14,270,222	12,913,264 <sup>3</sup>	1,356,958	91

Note: Amounts were rounded

Source: Advantage 3 Financial Records System data

<sup>3</sup> Projection is based on December 2009 year-to-date figures

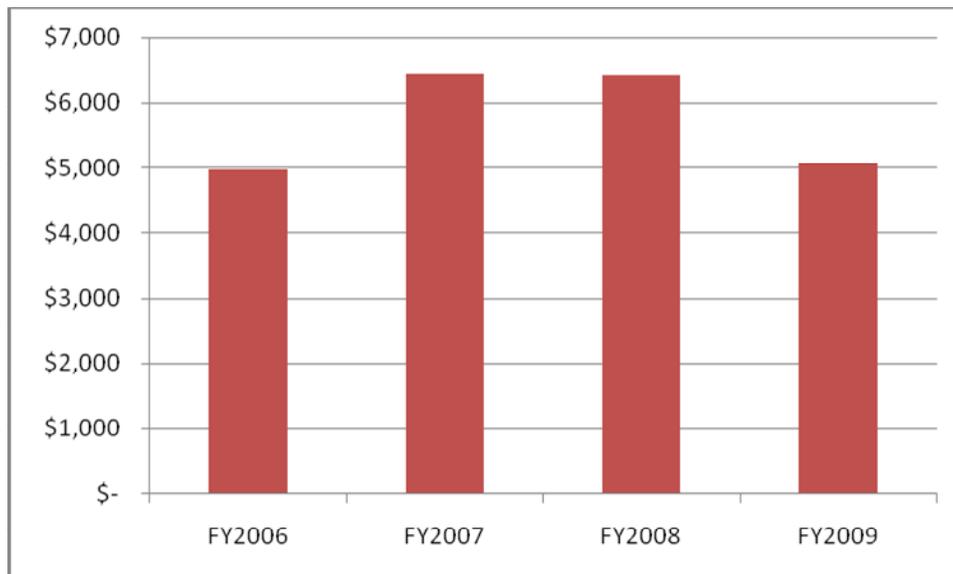
**An Audit Report on –  
Dallas Police Department Overtime for Uniform Personnel**

---

In addition, the city's overtime expenditure per sworn Full Time Equivalent (FTE) has decreased in FY 2009 and returned to FY 2006 level. (See Chart III below).

**Chart III**

**Actual Overtime Wages per Sworn FTE**



Source: Advantage 3 Financial Records System data

**Objective, Scope and Methodology**

The objective of the audit was to determine whether DPD's policies and procedures are adequate to control and reduce overtime by uniformed personnel. The scope of the audit included uniform overtime policies, procedures, practices, and transactions from October 1, 2007 through December 31, 2009; however, certain other matters, procedures, and transactions occurring outside that period may have been reviewed to understand and verify information related to the audit period. Data analysis of uniform overtime showed that court overtime for the Municipal Court was the only category of court overtime (County Court, District Court, Municipal Court, and Other Courts) where uniform overtime was increasing significantly. As a result, the focus of this report is Municipal Court uniform overtime.

We conducted this audit under the authority of the City Charter, Chapter IX, Section 3, and in accordance with the Fiscal Year 2010 Audit Plan approved by the City Council. This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit

**An Audit Report on –  
Dallas Police Department Overtime for Uniform Personnel**

---

objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions.

To achieve the audit objective, we performed the following procedures:

- Reviewed and analyzed Federal and State legislation regarding police overtime
- Reviewed and analyzed City and DPD policies and procedures for police overtime
- Reviewed a sample of overtime request cards
- Interviewed DPD management and staff regarding overtime practices
- Analyzed the City's budget for information related to police overtime
- Reviewed overtime audits from other jurisdictions and other related literature to identify best practices to control and reduce police overtime
- Analyzed DPD payroll and dispatch records
- Analyzed Dallas Municipal Court docket records

## Appendix II

### Major Contributors to This Report

Carol Ann Smith, CPA, CIA, CFE, Audit Manager  
Anatoli Douditski, CIA, Project Manager  
Theresa Hampden, CPA, Quality Control Manager

## Management's Response

Memorandum

RECEIVED

SEP 10 2010



City Auditor's Office CITY OF DALLAS

DATE: Sept 10, 2010

TO: Craig D. Kinton, City Auditor

SUBJECT: Response to Audit Report:  
Audit of Dallas Police Department Overtime for Uniform Personnel

Our responses to the audit report recommendations are as follows:

**Recommendation I:**

We recommend the Chief of Police further reduce DPD overtime by:

- Amending DPD General Order 420, *Court Attendance*, to require the majority of off-duty officers to remain on stand-by with no pay unless they are actually called to court to testify, rather than giving them the option to arrive at Municipal Court and earn two hours of overtime. Off-duty officers who have five or more cases or three or more defendants scheduled for the same hour on the same date could still be required to report to Municipal Court.
- Working with the Department of Court and Detention Services (CTS) to determine whether extending court hours into the evening, after 5 PM, is feasible and cost effective in order to allow more DPD officers to attend court during the officers' regular working hours

**Management Response / Corrective Action Plan**

Agree  Disagree

- While management understands increasing standby would decrease overtime, the implementation of this could have a significant impact to municipal court revenue if the dockets are called before the officer arrives and the case is dismissed. Although officers rarely are called to testify, their presence often compels the defendant to plead out in the case. Secondly, the current meet-and-confer agreement includes giving officers compensatory time instead of overtime. This change will eliminate the cost of court overtime.

In addition, DPD needs the City Attorney's opinion on whether the department can request officers standing-by without compensating them. DPD will consult with the City Attorney's Office for the feasibility of the recommendation.

- Court & Detention Services (CDS) will work with the Judiciary, City Attorney's Office, Computer & Information System Department, and DPD to evaluate the feasibility of the recommended court hour extension.

"Dallas: The City That Works: Diverse, Vibrant, and Progressive."

**An Audit Report on –  
Dallas Police Department Overtime for Uniform Personnel**

---

**Implementation Date**

January 2011

**Responsible Manager**

Lieutenant James Walton, DPD Planning and Accreditation Unit  
Martin Riojas, Assistant Director, Court & Detention Services

**Recommendation II:**

We recommend the Chief of Police implement a paperless system that includes the proper controls for requesting, approving, and documenting all uniform overtime. If implementing a paperless system is not immediately feasible, we recommend the Chief of Police improve existing manual overtime procedures by:

- Directing DPD officers to submit copies of Municipal Court CNS notices as proof of overtime claims. Once the City court's CNS is upgraded for electronic sign in/out, the Chief of Police should direct the officers to submit a record of DPD officer court attendance by the CNS
- Providing overtime documentation training to DPD personnel, including DPD General Order overtime provisions, proper completion of overtime request cards, and proper entry of overtime into the timekeeping and payroll systems
- Periodically reviewing overtime claims to identify and correct data entry errors and improper overtime claims

**Management Response / Corrective Action Plan**

Agree  Disagree

DPD agrees with the second and third bullets regarding overtime training and review. DPD has developed the electronic system; the system has been implemented in the county courts and DPD is working on implementing the same system in the municipal courts. Prior to the implementation of the system, DPD will:

- Develop a form of document for court overtime that requires municipal court stamps for the officer's check in and check out time. The document will be required as one of the overtime/compensatory time approval documents.
- Establish an audit and review process between court attendance and overtime/compensatory time submissions to ensure the overtime/compensatory time request submissions are validated by the CNS attendance record.

DPD does not agree with the first bullet. Submitting copies of Municipal Court CNS notices is duplicative and unnecessary since the subpoena record is fully available online for review and comparison. In addition, printing out copies would also be a considerable and unnecessary expense in terms of printers, printer cartridges, paper, etc.

"Dallas: The City That Works: Diverse, Vibrant, and Progressive."

**An Audit Report on –  
Dallas Police Department Overtime for Uniform Personnel**

---

**Implementation Date**

January 2011

**Responsible Manager**

Lieutenant Gene Summers, DPD Personnel

**Recommendation III:**

We recommend the Chief of Police work with the City Controller to City Controller consistently apply the City's interpretation of State law changes to all categories of overtime by updating the TAP overtime payroll system computations to exclude sick leave, suspension, and unauthorized leave without pay.

**Management Response / Corrective Action Plan**

Agree  Disagree

The meet-and-confer agreement of giving sworn employees compensatory time instead of overtime will eliminate TAP overtime pay starting October 2010. In addition, it is not cost beneficial to reprogram the Lawson system to exclude ineligible leave times from TAP overtime computation considering dollar amounts may be involved.

The DPD Personnel will utilize the existing payroll pre-audit and post-audit processes to exclude any ineligible leave times from TAP compensation computation.

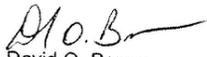
**Implementation Date**

The payroll pre-audit and post-audit on TAP pays have been implemented

**Responsible Manager**

Lieutenant Gene Summers, DPD Personnel

Sincerely,



David O. Brown  
Chief of Police  
Dallas Police Department

C:

"Dallas: The City That Works: Diverse, Vibrant, and Progressive."

An Audit Report on –  
Dallas Police Department Overtime for Uniform Personnel

---

Memorandum

**RECEIVED**

AUG 03 2010



**City Auditor's Office**

DATE:

TO: Craig D. Kinton, City Auditor

SUBJECT: Response to Audit Report:  
Audit of Dallas Police Department Overtime for Uniform Personnel

Our responses to the audit report recommendations are as follows:

**Recommendation III:**

We also recommend that the Director of the Department of Human Resources in consultation with the City Attorney review and update Section 34-19, *Work Hours for Public Safety Employees*, of the City of Dallas Personnel Rules to reflect the City's interpretation of State law for computing DPD overtime.

**Management Response / Corrective Action Plan**

Agree x Disagree

This is included with the other changes to the Personnel Rules that will be going to the City Council for their approval on 9/27/2010.

**Implementation Date**  
9/27/2010

**Responsible Manager**  
Molly McCall

Sincerely,

Molly McCall  
Interim Director, Human Resources

C:

"Dallas: The City That Works: Diverse, Vibrant, and Progressive."