



Audit of Milwaukee Police Department Overtime

City of Milwaukee
Internal Audit Division
November 2022

Agenda

- Scope and Objectives
- Procedures
- Audit Conclusion
- Observations and Conclusions

Scope and Objectives

The scope of this audit includes paid and compensatory overtime earned during fiscal year 2021 for all sworn employees. Civilian overtime is excluded specifically.

The objectives of the audit were to review and evaluate the following:

- Use of overtime, with an emphasis on extension of duty and court overtime, including analysis of outliers and distribution between ranks.
- The overtime forecasting process.

Audit Procedures

Audit activities consisted of:

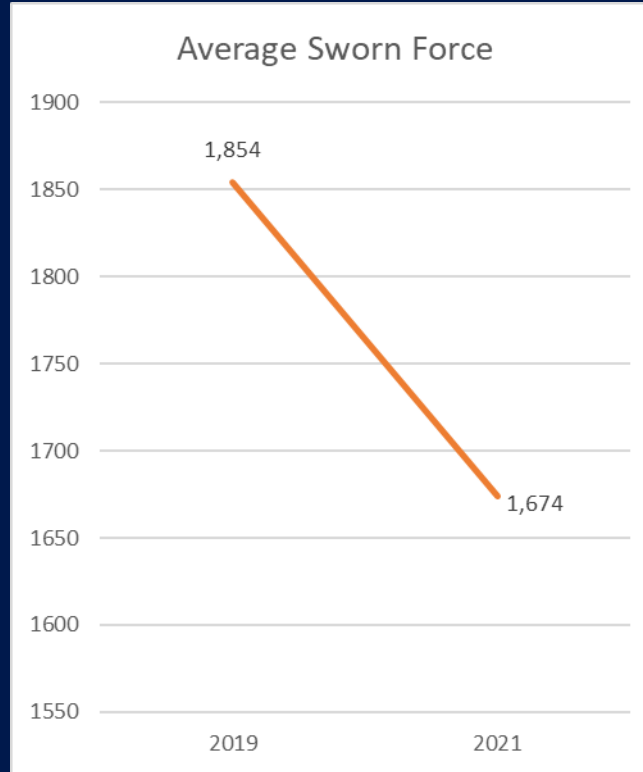
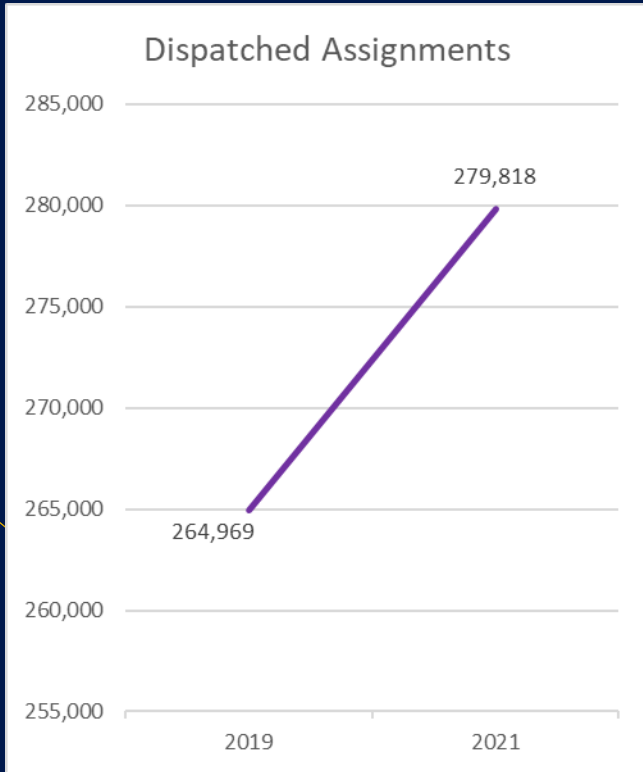
- Process walkthroughs
- Review of policies and procedures
- Testing of controls



Audit Conclusion

Controls over MPD extension of duty overtime, court overtime, and the budgeting and forecasting process are designed adequately and operating effectively. Internal Audit had observations in the areas of supervisory extension of duty overtime, court overtime, and top 10 individual overtime.

Extension of Duty Hours 2019 vs 2021



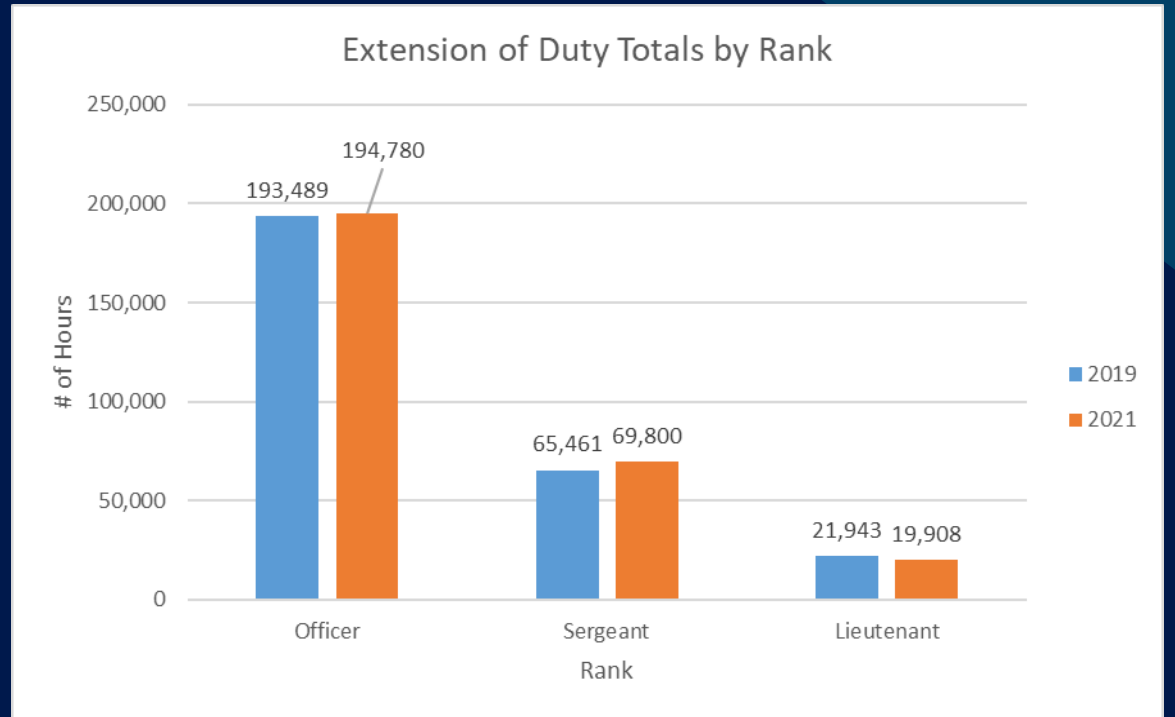
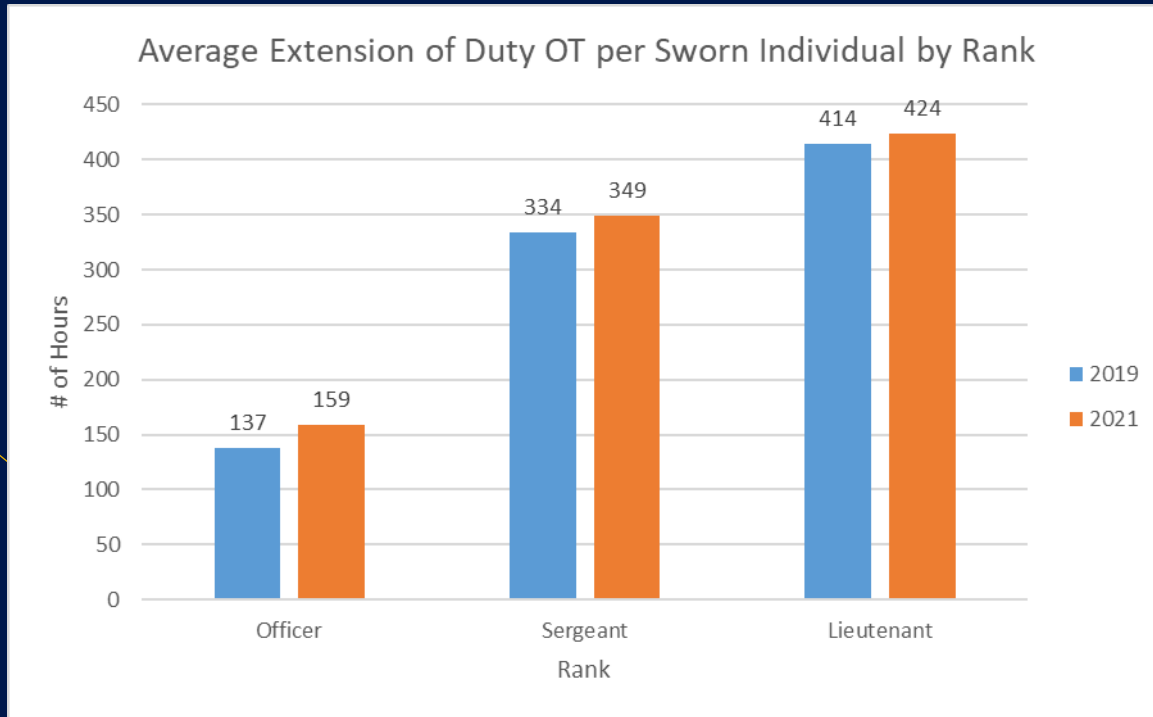
Citations

Dispatched Assignments: "Annual Comprehensive Financial Report" (Office of the Comptroller, December 31, 2021), <https://city.milwaukee.gov/ImageLibrary/Groups/cityComptroller/Reports/CAFR/2021ACFR.pdf>. Accessed on October 24, 2022.

Average Sworn Force: "Budget 2023 Police Presentation," Accessed on October 24, 2022.

Extension of Duty - All Sworn Individuals: Source Data was provided by ITMD for 2019 and 2021

Extension of Duty Hours 2019 vs 2021



Citation

Source Data was provided by ITMD for 2019 and 2021

Officer Extension of Duty Testing

Internal Audit observed end of shift processes and interviewed a supervisor. Officers receive pre-approval when they are going to go into extension of duty overtime and re-approval every half hour of extension of duty overtime. Internal Audit concluded that controls in place over officer extension of duty are operating effectively.

Supervisor Extension of Duty Observation

Observation #1: Supervisory levels do not have as stringent of extension of duty controls in place. Supervisors averaged 363 hours of extension of duty per supervisor in 2021 versus 149 hours of extension of duty per officer. Although other factors could cause supervisory extension of duty overtime per individual to be more than extension of duty overtime per officer, the difference in controls may be a contributing factor.

Extension of Duty Outlier Testing

- Internal Audit identified and obtained explanations for sworn individuals who were extension of duty outliers.
- Seven sergeants, four officers, and two lieutenants had more than 750 hours of extension of duty in 2021.
 - MPD provided explanations for the sworn individuals with more than 750 hours of extension of duty and their explanations were reasonable.
 - Internal Audit concluded that the sworn individuals with more than 750 hours of extension of duty had a reasonable basis for being extension of duty outliers.

Court Overtime Testing

- Internal Audit observed MPD's Court Administration Supervisor approving court overtime in CityTime. The Court Administration Supervisor and his backup are the only people who can approve court overtime. The Court Administration Supervisor compares CityTime entries to court overtime logs and time-stamped subpoenas to ensure court overtime is being accurately reflected.
- Internal Audit was able to confirm that the Court Administration Supervisor compares CityTime entries to court overtime logs and time-stamped subpoenas to ensure court overtime is being accurately reflected. Court overtime is being accurately recorded and paid.

Court Overtime Outlier Testing

- Eight sworn individuals had more than 40 court overtime appearances in 2021.
 - MPD provided explanations for the eight individuals with over 40 court overtime appearances and the explanations were reasonable.
 - Further, MPD and Internal Audit performed a case review of five overtime court appearances for the individual with the most court overtime appearances (90) and concluded the court overtime appearances had a reasonable basis.

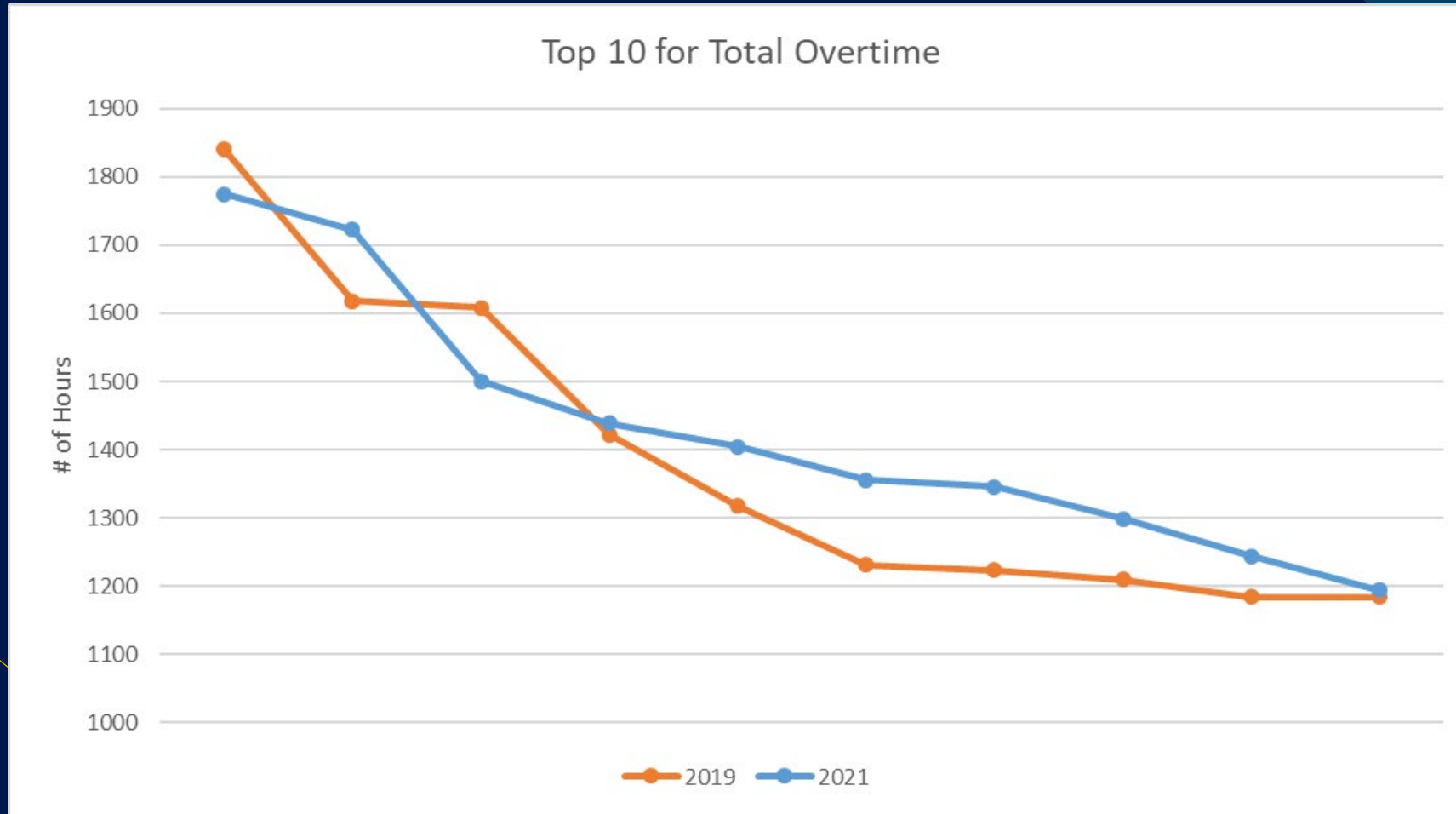
Court Overtime Observation

Observation #2: Court overtime decreased from \$2.5M in 2019 to \$1.1M in 2021 due to a reduced capacity at the courts. MPD Court Administration notes a backlog of approximately 10,000 cases, which will have a significant financial impact to resolve.

Overtime Budgeting and Monitoring Testing

- Internal Audit obtained the 2021 annual budget, which MPD broke out between Administration, Office of the Chief, Criminal Investigation Bureau, and Patrol. The budget was further broken out within those bureaus. Actuals were compared with budgets and scorecarding was created by MPD. Areas that were over-budget were asked for explanations for being over-budget. Internal Audit selected a random sample of five pay periods to test and determined scorecards were created for the five sampled pay periods. Internal Audit concluded there are adequate processes in place over budgeting and monitoring.

Top 10 Total Overtime 2019 vs 2021



Top 10 Total Overtime

Observation #3: Total overtime for the top 10 sworn individuals is similar between 2019 and 2021. Several sworn individuals in the top 10 averaged working more than 60 hours per week.



Thank You.

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