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## **Audit of Milwaukee Police Department Overtime**

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**AYCHA SAWA**  
City Comptroller

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City of Milwaukee, Wisconsin

October 2020

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**Aycha Sawa, CPA, CIA**  
Comptroller

**Joshua Benson**  
Deputy Comptroller



**Office of the Comptroller**

**Toni Biscobing**  
Special Deputy Comptroller

October 21, 2020

Honorable Tom Barrett, Mayor  
The Members of the Common Council  
City of Milwaukee  
Milwaukee, WI 53202

Dear Mayor and Council Members:

The attached report summarizes the results of the Audit of Milwaukee Police Department Overtime (MPD OT). The scope of the audit included paid and compensatory overtime earned during fiscal years 2016-2019 for sworn employees across all police districts. Civilian overtime was specifically excluded. The scope included a four-year period for data analytics purposes only. For detail testing and evaluation, the scope was limited to current policy and procedure and detail data from 2019. The audit did not cover the payroll process as a whole, but focused only on the portion of the process related to overtime.

The audit objective was to review and evaluate the assignment, deployment, use, delegation, approval, payment, types, and amounts of overtime, with an emphasis on monitoring policies and procedures, including those designed to detect, investigate and discipline overtime abuse.

The audit concluded that the controls in place over MPD OT are adequately designed and operating effectively; however, suggestions for improvement were noted in the following areas: court overtime management, monitoring, and compensation structure, supervisory-level extension of duty overtime management and monitoring, overall process monitoring, special events reimbursement, supervisor performance evaluations, overtime caps, and budget forecasting. This report identifies eight recommendations to address these items, along with one additional observation.

Audit findings are discussed in the Audit Conclusions and Recommendations section of this report and are followed by management's response.

Appreciation is expressed for the exemplary cooperation, courtesy, and professionalism extended to the auditors by all levels of the personnel of the MPD.

Sincerely,

*Charles Roedel*  
Charles Roedel, CPA, CIA  
Audit Manager

CR:jljg



# Audit Report Highlights

## Audit of Milwaukee Police Department Overtime (MPD OT)

### Why We Did This Audit

This audit was performed at aldermanic request. MPD OT represents approximately 2.7% of the budget for General City Purposes and is therefore financially significant.

### Objectives

The objective of this audit was to review and evaluate the assignment, deployment, use, delegation, approval, payment, types, and amounts of overtime, with an emphasis on monitoring policies and procedures, including those designed to detect, investigate, and discipline overtime abuse.

### Background

In 2020, total budgeted expenses for MPD were \$297.4 million, including \$17.4 million (5.9% of the total MPD budget) for compensated overtime and \$4 million for contract reimbursed overtime.<sup>1</sup> By comparison, total budgeted expenses for MPD in 2019 were \$298.9 million, including \$15 million (5% of the total MPD budget) for compensated overtime and \$1.2 million for contract reimbursed overtime.<sup>2</sup> Compensation for overtime is driven primarily by negotiated labor contracts with the Milwaukee Police Association and the Milwaukee Police Supervisors' Organization. The three largest categories of overtime are Extension of Duty, Special/Extra Duty, and Court which collectively account for approximately 90% of overtime from 2016-2019 and individually account for 64%, 15% and 11% respectively during that time.

### Overview

The audit concluded that the controls in place over MPD OT are **adequately designed and operating effectively**; however, suggestions for improvement were noted in the following areas:

- Monitoring and compensation structure of Court OT
- Management of supervisory-level Extension of Duty OT
- Overall process monitoring
- Reimbursement for Special Events OT
- Supervisor performance evaluations
- OT caps
- Budget forecasting

Given the numerous challenges MPD faced during our audit, including but not limited to the DNC, COVID-19, change in leadership, civil unrest, and staff reductions, Audit wishes to recognize that cooperation, courtesy and professionalism received from all levels of MPD personnel was exemplary throughout and much appreciated.

### What We Found

*See the Summary Table of Recommendations on page 8 of this report for details on all suggestions for improvement.*

*Court OT:* The current 2.5 hour contractual minimum compensation for court overtime creates an incentive for court overtime abuse. Adequate documentation of stops and frisks is frequently lacking, and court overtime could be inflated by sworn personnel making stops and/or frisks without reasonable suspicion.

*Supervisor Extension of Duty OT:* Extension of Duty overtime hours per individual for supervisors (sergeants and lieutenants) materially exceeds that of officers. A robust system of internal control is in place for officer extension of duty overtime, but a comparable control system is not in place for supervisory ranks.

*General Monitoring:* MPD has an adequate overtime monitoring and oversight process in place, but the process can be enhanced to provide additional oversight and monitoring to prevent potential overtime excesses or abuse, including: establishment of consistent monitoring procedures on who does what, when, where, and how; creation of scorecards specifically for Extension of Duty and Court overtime; establishment of variance percentages requiring formal follow up and response; and performance of quarterly data analytics to identify outliers and potential misuse and abuse.

<sup>1</sup> City of Milwaukee 2020 Budget, p. 114, 117.

<sup>2</sup> City of Milwaukee 2019 Budget, p. 97, 99.

## **I. Audit Scope, Objectives, and Methodology**

### *Scope*

The scope of the Audit of Milwaukee Police Department Overtime included paid and compensatory overtime earned during fiscal years 2016 – 2019 for sworn employees across all police districts. Civilian overtime is specifically excluded. The scope includes a four-year period for data analytics purposes only. For detail testing and evaluation, the scope was limited to current policy and procedure, as well as detail data from 2019. The audit does not cover the payroll process as a whole, but focuses only on the portion of the process related to overtime. Audit activities consisted of interviews, process walkthroughs and process documentation, and sample testing at the individual level.

### *Objectives*

The audit objectives were to review and evaluate the assignment, deployment, use, delegation, approval, payment, types, and amounts of overtime, with an emphasis on monitoring policies and procedures, including those designed to detect, investigate, and discipline overtime abuse.

### *Methodology*

Audit methodology included developing an understanding of the processes and controls pertaining to MPD overtime. The audit procedures developed to evaluate the processes and controls to meet the audit objectives included process walkthroughs, inspection of relevant control documentation, and data analytics to identify trends and outliers. Internal Audit focused on the three largest drivers of overtime:

1. Extension of Duty
2. Special Events (non-reimbursable) / Extra Duty (reimbursable)
3. Court

The 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 the findings and conclusions based on the audit objectives. Internal Audit believes that the evidence obtained provides a reasonable basis for the audit's findings and conclusions based on the audit objectives.

### *Criteria*

Criteria, as defined by the Government Accountability Office’s “Yellow Book,” identify the required or desired state or expectation with respect to the program or operation. Criteria provide a context for evaluating evidence and understanding the findings, conclusions, and recommendations in the report. Common types of audit criteria include laws, regulations, contracts, grant agreements, standards, measures, expected performance, defined business practices, and benchmarks against which performance is compared or evaluated.

For this audit, the major reference sources of audit criteria included, but were not limited to:

- Agreement Between City of Milwaukee and The Milwaukee Police Association, Local #21, I.U.P.A., AFL-CIO, Effective January 1, 2018 – December 31, 2019
- Agreement Between City of Milwaukee and The Milwaukee Police Supervisors’ Organization, Effective January 1, 2018 – December 31, 2020
- MPD Standard Operating Procedures (SOP), in particular SOP 555 – Compensation and Overtime Procedures; SOP 400 – Off-Duty, Extra-Duty and Special Event Employment; SOP 150 – Court Procedures; and, SOP550 – Timesheet Preparation
- The GAO’s Standards for Internal Control in the Federal Government
- COSO’s Internal Control – Integrated Framework

## **II. Organization and Fiscal Impact**

Milwaukee Police Department’s mission is to “create and maintain neighborhoods capable of sustaining civic life,” and “reduc[e] the levels of crime, fear, and disorder through community-based, problem-oriented, and data-driven policing.”<sup>3</sup>

Milwaukee Police Department’s 2020 budget of \$297.4M represented 47% of the City’s \$637.6M budget for General City Purposes.<sup>4</sup> Compensated overtime (non-reimbursed) was budgeted at \$17.4M, or 5.9% of the MPD budget and 2.7% of the budget for General City Purposes.<sup>5</sup>

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<sup>3</sup> Milwaukee Police Department Mission Statement. [city.milwaukee.gov/police](http://city.milwaukee.gov/police). Accessed October 11, 2020.

<sup>4</sup> City of Milwaukee *2020 Budget*, p. VII, p. 117.

<sup>5</sup> *Ibid.*, p. 114.

Total 2019 overtime was \$23.1M. Total compensation to MPD for extra duty and special events was \$4.4M, which includes billing for both overtime and regular duty. The most significant components of overtime were Extension of Duty at \$14.2M, Special Events / Extra Duty at \$4.2M, and Court at \$2.5M. These three drivers of overtime combined for 91% of 2019 overtime.

Negotiated labor contracts with the Milwaukee Police Association and the Milwaukee Police Supervisors' Organization define and dictate overtime provisions. Both contracts are currently in negotiations for renewal.

### **Extension of Duty Overtime**

In 2019, Extension of Duty represented 61% of overtime. It occurs when a sworn officer, sergeant, lieutenant, or detective exceeds his or her 8-hour shift. Extension of Duty often happens when a sworn individual responds to a serious incident late in his or her shift, which necessitates resolution and report writing on overtime. Officer Extension of Duty, which amounted to 193,489 hours in 2019, is controlled through pre-approval and re-approval by a supervisor every half hour. This control helped limit officer Extension of Duty to 134 hours per officer in 2019, which represents 2.6 hours per week. Supervisory (i.e., sergeant and lieutenant) Extension of Duty amounted to 87,404 hours in 2019 and was 331 hours per individual, which represents 6.4 hours per week. MPD management attributes the comparably worse supervisory overtime per individual to understaffing at the supervisory levels that will be addressed through promotions in late 2020.

### **Special Events/Extra Duty Overtime**

In 2019, Special Events / Extra Duty represented 18% of overtime. Extra Duty is contractually reimbursable overtime. Examples include the Milwaukee Brewers, the Deer District, Northwestern Mutual, and Potawatomi Casino. MPD essentially functions as a pass-through in which the contractual partners pay the overtime incurred by the sworn individuals.

Special Events are community functions such as Summerfest, Juneteenth, and the St. Patrick's Day Parade that are either not reimbursable or not fully reimbursable. These events are staffed by regular duty individuals as available, but the resource requirements necessitate personnel on

overtime as well. In 2019, these events amounted to \$0.7M of overtime, \$0.4M of which was for Summerfest.

### **Court Overtime**

In 2019, Court represented 11% of overtime. It occurs when sworn officers, sergeants, lieutenants, and detectives are subpoenaed to court during hours they are not on duty. The sworn individuals are paid a minimum of 2.5 hours per overtime court appearance at 1.5 times the regular pay rate based on the police union contracts. The median number of court overtime appearances for officers, sergeants, and lieutenants was 10 with the mean being 15 court appearances. 1,151 officers, sergeants, and lieutenants had less than 50 court overtime appearances, and 42 officers/sergeants had at least 50 court overtime appearances with six officers/sergeants above 100 appearances and three officers above 140 appearances.

### **Monitoring Processes**

Basic monitoring processes are currently in place to review overtime actuals versus budget. Every pay period MPD Payroll produces a detailed report for each bureau that summarizes hours and total dollars paid for each type of overtime, as well as a line-by-line listing of each overtime instance by officer for the period. These reports are widely distributed to each bureau's command staff. Additionally, the Assistant Chief of the Patrol Bureau meets with the captains each pay period to review overtime actuals versus budget for each district. Various units throughout MPD also create ad hoc reports for use within their own units. Finally, the Budget Office emails MPD senior management year-to-date actuals by pay period versus prior year and current year allocation over the same timeframe.



### **III. Audit Conclusions and Recommendations**

The audit concluded that the controls in place over MPD overtime are adequately designed and operating effectively. However, suggestions for improvements were noted in the following areas:

- Management, monitoring, and compensation structure of Court overtime
- Management and monitoring of supervisory-level Extension of Duty overtime
- Overall process monitoring
- Reimbursement for Special Events overtime
- Supervisor performance evaluations
- Overtime caps
- Budget forecasting

This report identifies eight recommendations to address these issues, which are summarized in the table on the following page.

To highlight the most important findings, each was assigned an impact rating from high (most risk) to low (least risk) based on Internal Audit's professional judgment.

Additional details regarding the recommendations for improvement are provided in the remaining sections of this report.

## A. Summary Table of Recommendations

	What Did We Find?	Why Does It Matter?	Suggested Improvement	Impact
1	The current 2.5 hour contractual minimum compensation for court overtime creates an incentive for court overtime abuse.	Excess court overtime payments.	Renegotiate court overtime compensation to align more closely with officers' personal hours expended at court.	High
2	Adequate documentation of individualized, objective, and articulate reasonable suspicion (IOARS) is frequently lacking for stops and/or frisks.	Court overtime could be inflated by sworn personnel making stops and/or frisks without reasonable suspicion.	IOARS of stops and/or frisks should be consistently documented and monitored. The IOARS documentation for sworn personnel with the most court appearances (e.g., 20+ for the quarter) should be inspected and analyzed quarterly.	High
3	Extension of duty overtime hours per individual for supervisors (sergeants and lieutenants) materially exceeds that of officers: 331 hours per sergeant/lieutenant vs. 134 hours per officer in 2019. A robust system of internal control is in place for officer extension of duty overtime, but a comparable control system is not in place for supervisory ranks.	Supervisor overtime rates exceed officer rates. Possible understaffing of supervisory levels. Possible payment of excess supervisory extension of duty overtime.	After sergeant/lieutenant promotions are completed at the end of this year, analyze extension of duty metrics to determine whether supervisory-level extension of duty still exceeds officer levels. Perform a root cause analysis and take action if supervisory levels continue to exceed officer levels by material amounts.	High
4	MPD has an adequate overtime monitoring and oversight process in place; however, the process is lacking some elements which can make the process more robust.	Additional oversight and monitoring can prevent potential overtime excesses or abuse.	Enhance current monitoring to include: establish consistent monitoring procedures on who does what, when, where, and how; create scorecards specifically for extension of duty and court overtime including by rank; establish variance percentages requiring formal follow up and response; conduct quarterly data analytics (e.g., officer court overtime and extension of duty outliers by rank).	High
5	Special Events overtime is not generally reimbursed. In 2019, MPD spent \$0.7M on overtime for Special Events in addition to \$0.4M on regular duty resources to support the events.	Loss of revenue for special event duty staffed by MPD personnel.	The Common Council, Mayor, and MPD could work jointly to seek opportunities for increased reimbursement of special events.	Medium
6	Supervisor performance evaluations do not include a component for overtime management.	Supervisors are not formally held accountable for overtime management.	Include an explicit overtime management performance metric in supervisor performance evaluations.	Medium
7	There are no caps on overtime hours worked. From 2016-2019, 10 sworn personnel averaged over 60 hours per week, including two sworn personnel who averaged over 70 hours per week. All 10 sworn officers averaging over 60 hours per week had significant discretionary overtime (e.g., extra duty, special events).	Excessive overtime hours may contribute to personnel stress, fatigue, burnout, and decreased performance in demanding situations.	Consider overtime caps for discretionary overtime on a pay period and an annual basis. Require additional supervisory review and approval for necessary overtime exceeding the caps.	Medium
8	Overtime forecasting in SQL is based on year-to-date averages.	Improved overtime budget control.	Every two pay periods, evaluate the assumptions (e.g., seasonality, known events, and trend versus prior year) built into the SQL balance-of-year forecast to assess whether the forecast accurately reflects expectations.	Low

## B. Court

Court overtime is dictated by the City of Milwaukee’s contracts with The Milwaukee Police Association and The Milwaukee Police Supervisors’ Organization. Internal Audit reviewed the police union contracts. Both contracts specify that sworn individuals are compensated a minimum of 2.5 hours of overtime at 1.5 times regular pay when they appear in court during personal hours. This clause incentivizes court appearances in which sworn individuals are paid 2.5 hours at 1.5 times regular pay for court appearances less than 2.5 hours in duration.

### **Recommendation 1: Renegotiate court overtime compensation to align more closely with officers’ personal hours expended at court.**

Adoption of this recommendation in renegotiated contracts would help mitigate the risk of sworn individuals writing citations for the purpose of inflating court overtime.

Internal Audit performed data analytics and identified officers and sergeants who were outliers in terms of overtime court appearances.

<b>Officer, Sergeant, and Lieutenant 2019 Court OT Appearances</b>	
<b># of Court OT Appearances</b>	<b># of Officers/Sergeants/Lieutenants</b>
Less than 25	963
25-49	188
50-74	23
75-99	13
100-124	3
Greater than 124	3

Internal Audit reviewed the nature of the citations issued by the top three outliers. A recurring theme of the citations was that they involved stops and/or frisks (e.g., possession of controlled substance, felon in possession of a firearm). A risk is that sworn individuals will perform stops without individualized, objective, and articulable reasonable suspicion (IOARS) and frisks without IOARS that the individual is armed and dangerous in order to increase their overtime court appearances. The June 2020 report from the Crime and Justice Institute found that 79.4%

of frisks in the first half of 2019 and 80.8% of frisks in the second half of 2019 lacked adequately documented IOARS.<sup>6</sup>

**Recommendation 2: IOARS of stops and/or frisks should be consistently documented and monitored. The IOARS documentation for officers and sergeants with the most court appearances (e.g., 20+ for the quarter) should be inspected and analyzed quarterly.**

Proper IOARS documentation would help demonstrate that IOARS existed for stops and/or frisks and discourage stops and/or frisks that lack IOARS. Monitoring focused on the officers and sergeants with the most court overtime appearances would help ensure proper documentation is completed, which will help mitigate the risk of inflating court overtime through such tactics.

### **C. Extension of Duty**

Internal Audit performed data analytics to understand the annual overtime hours per officer and the annual overtime hours per supervisor. Supervisory (i.e., sergeant and lieutenant) Extension of Duty totaled 87,404 hours in 2019, averaging 331 hours per individual, which represents 6.4 hours per week. These hours per individual compare to 134 hours per officer. MPD management attributes the comparably worse supervisory overtime per individual to understaffing at the supervisory levels that will be addressed through promotions in late 2020.

**Recommendation 3: After sergeant/lieutenant promotions are completed at the end of this year, analyze Extension of Duty metrics to determine whether supervisory-level Extension of Duty still exceeds officer levels. Perform a root cause analysis and take action if supervisory levels continue to exceed officer levels by material amounts.**

Monitoring Extension of Duty overtime by sergeants and lieutenants after promotions occur would help determine if supervisory overtime remains disproportional to officer Extension of Duty and would allow management to take corrective action as needed.

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<sup>6</sup> Crime and Justice Institute. *City of Milwaukee Settlement Agreement*, June 2020, p. 18. [city.milwaukee.gov/ImageLibrary/Public/ImageLibrary/Photos/CJISemi-AnnualAnalysisJune2020IOARSReport1.pdf](https://city.milwaukee.gov/ImageLibrary/Public/ImageLibrary/Photos/CJISemi-AnnualAnalysisJune2020IOARSReport1.pdf). Accessed October 11, 2020.

## **D. Monitoring**

Internal Audit performed walkthroughs and inquiry to understand monitoring processes. Basic monitoring processes are currently in place to review actuals versus budget. Every pay period, MPD Payroll produces a detailed report for each bureau that summarizes hours and total dollars paid for each type of overtime, as well as a line-by-line listing of each overtime instance by officer for the period. These reports are widely distributed to each bureau's command staff. Additionally, the Assistant Chief of the Patrol Bureau meets with the captains each pay period to review overtime actuals versus budget for each district. Various units throughout MPD also create ad hoc reports for use within their own units. Finally, the Budget Division emails year-to-date actuals by pay period versus prior year and current year allocation over the same timeframe to MPD senior management.

**Recommendation 4: Current monitoring should be enhanced by: establishing consistent monitoring procedures on who does what, when, where, and how; creating scorecards specifically for Extension of Duty and Court overtime including by rank; establishing variance percentages requiring formal follow up and response; and conducting quarterly data analytics (e.g., officer court overtime and extension of duty outliers by rank).**

Enhanced monitoring would help increase focus on overtime priorities and allow for timely identification and resolution of variances from expectations.

## **E. Special Events**

Internal Audit performed inquiry to understand Special Events overtime. Special Events are community functions that are either not reimbursable or not fully reimbursable. These events are staffed by regular duty individuals as available, but the resource requirements necessitate personnel on overtime, as well. In 2019, MPD spent \$0.7M on overtime for Special Events in addition to \$0.4M on regular duty resources to support the events.

**Recommendation 5: The Common Council, Mayor, and MPD could work jointly to seek opportunities for increased reimbursement of special events.**

Special Event reimbursement would reduce the amount of unreimbursed overtime paid by the City of Milwaukee.

## **F. Accountability**

Internal Audit performed inquiry to understand if and how supervisors are held accountable for overtime management. Internal Audit notes that there were no Internal Affairs investigations for overtime abuse. Currently, informal monitoring occurs, but supervisors are not formally held accountable for overtime management.

**Recommendation 6: Include an explicit overtime management performance metric in supervisor performance evaluations.**

Inclusion of overtime management performance metrics is necessary to hold supervisors accountable.

## **G. Resource Management**

Internal Audit performed data analytics to identify overtime hour outliers. Between 2016-2019, 10 sworn individuals worked an average of more than 60 hours per week. For these 10 individuals who averaged more than 20 hours of overtime per week, an average of 10.9 hours of overtime pay was reimbursable. Moreover, two of these individuals averaged more than 30 hours of overtime per week, including an average of 11.1 hours of reimbursable overtime.

**Recommendation 7: Consider overtime caps for discretionary overtime on a pay period and an annual basis. Require additional supervisory review and approval for necessary overtime exceeding the caps.**

Excessive overtime hours may contribute to personnel stress, fatigue, burnout, and decreased performance in demanding situations.

## **H. Forecasting**

Internal Audit performed inquiry to understand the budgeting process. The balance-of-year forecast in SQL is based on the year-to-date average.

**Recommendation 8: Every two pay periods, evaluate the assumptions (e.g., seasonality, known events, and trend versus prior year) built into the SQL balance-of-year forecast to assess whether the forecast accurately reflects expectations.**

Improving overtime budget management control would allow MPD management to focus on balance-of-year strategies that mitigate full-year overages caused by year-to-date budget overages.

## **I. Internal Stakeholder Engagement**

Internal Audit inquired to understand MPD's engagement with various stakeholders within City government. MPD is by far the largest department in the City in terms of both personnel and budget dollars. Educational opportunities exist to facilitate understanding of the complex nature and extent of MPD activities.

**Observation 1: Internal Audit encourages all Common Council members to accept invitations from MPD for full-shift ride-alongs, facility tours (e.g., call center, court administration, districts), and key MPD meetings (e.g., shoot reviews).**

Stakeholders will gain a better understanding of MPD's cost drivers, including overtime, when they avail themselves of existing educational opportunities.



Milwaukee Police Department  
Police Administration Building  
749 West State Street  
Milwaukee, Wisconsin 53233  
<http://www.milwaukee.gov/police>

**Michael J. Brunson**  
Acting Chief of Police

(414) 935-7200

October 16, 2020

**Charles Roedel**  
Office of the Comptroller  
City Hall, 200 E. Wells St., 404

Re: Milwaukee Police Department response to Overtime Audit

Mr. Roedel,

As an initial matter, on behalf of the Milwaukee Police Department, I would like to thank you and your staff for your thorough, professional and collaborative audit of the Milwaukee Police Department's (MPD) overtime. Below please find our formal responses to the eight (8) items noted in your recommendations summary.

**Item #1:** The current 2.5 hour contractual minimum compensation for court overtime creates an incentive for court overtime abuse.

**How recommendation will be implemented:** MPD agrees that the current contract allows for officers to be paid overtime for hours they do not actually work (i.e. their actual court time is less than 2.5 hours). While MPD does not believe this is "overtime abuse," because it is contractually permitted, it does cost taxpayers money for services not actually rendered. MPD has been and will continue to work collaboratively with the Department of Employee Relations (DER), the negotiating arm for collective bargaining agreements, on the issue of renegotiating court overtime compensation so it more closely aligns with officers' personal hours expended at court.

**Who will be responsible:** DER

**Implementation date:** Does not apply. DER is responsible for CBA negotiations.

**Item #2** Adequate documentation of individualized, objective, and articulate reasonable suspicion (IOARS) is frequently lacking for stops and/or frisks.

**How recommendation will be implemented:** The documentation of IOARS is a key component of the *Collins, et al v. City of Milwaukee* (i.e. ACLU lawsuit) settlement agreement. MPD has dedicated staff to ensure compliance occurs consistent with the settlement agreement.

**Who will be responsible:** Chief of Police

**Implementation date:** The settlement agreement is scheduled to apply until 2023. MPD has prioritized its compliance and has been showing steady improvement with an expectation it will fully comply.

**Item #3:** Extension of duty overtime hours per individual for supervisors (sergeants and lieutenants) materially exceeds that of officers.

**How recommendation will be implemented:** MPD believes that its extension of duty overtime is largely the byproduct of overdue promotional exams, leaving the department understaffed with supervisors. On September 24, 2020, the FPC released its new eligibility lists for Lieutenant, Sergeant and Detective



positions. As MPD fills its vacancies, it believes this issue will be greatly mitigated. However, MPD agrees it should increase oversight and accountability for supervisors' own overtime, as well as the overtime those supervisors approve, through improved reporting and monitoring. Captains will continue to be responsible for managing their area's overtime and report it to their Assistant Chiefs. MPD will reevaluate once promotions are implemented.

**Who will be responsible:** Assistant Chiefs

**Implementation date:** January 1, 2021

**Item #4:** MPD has an adequate overtime monitoring and oversight process in place; however, the process is lacking some elements which can make the process more robust.

**How recommendation will be implemented:** Work with Comptroller's Office to improve monitoring based on its suggested improvements, including quarterly data analytics. Establish consistent monitoring procedures among different work areas.

**Who will be responsible:** Assistant Chiefs, MPD's Budget and Finance Manager and Comptroller's Office

**Implementation date:** January 1, 2021

**Item #5:** Reimbursement for special events overtime is not generally reimbursed.

**How recommendation will be implemented:** MPD strongly agrees that special events create a strain on the department's budget. It has made multiple efforts to address this issue. It is the department's preference to either cease providing personnel for all special events or being able to charge for every special event.

**Who will be responsible:** Common Council, Mayor and Chief of Police

**Implementation date:** Does not apply for MPD

**Item #6:** Supervisor performance evaluations do not include a component for overtime management.

**How recommendation will be implemented:** Add overtime management to Performance Appraisal Form for applicable employees.

**Who will be responsible:** Human Resources for MPD

**Implementation date:** January 1, 2021

**Item #7:** There are no caps on overtime hours worked.

**How recommendation will be implemented:** MPD declines to adopt a hard cap regardless of that individual's circumstances or the Department's needs. Discretionary overtime impacts different members differently. There are many factors into eligibility to sign up for discretionary overtime, including work location and specialty unit. However, MPD shares concerns that excessive overtime may impact a member's productivity, mental health and work performance. Accordingly, it will implement measures to identify when members exceed a certain level of discretionary overtime and will inform that member's supervisor who will be required to evaluate if and when that member would be eligible for additional discretionary overtime.

**Who will be responsible:** Assistant Chiefs

**Implementation date:** January 1, 2021 – June 30, 2021

**Item #8:** Overtime forecasting in SQL is based on year-to-date averages.

**How recommendation will be implemented:** After 2021 budget is finalized and the impact of budget and/or personnel cuts are better realized, reevaluate overtime forecasting.

**Who will be responsible:** MPD's Budget and Finance Manager (Dan Rotar) and Budget Division

**Implementation date:** April 1, 2021

REGARDS,

A handwritten signature in black ink, appearing to read "Michael J. Brunson", with a long horizontal flourish extending to the right.

MICHAEL J. BRUNSON  
ACTING CHIEF OF POLICE

**Aycha Sawa, CPA, CIA**  
Comptroller

**Joshua Benson**  
Deputy Comptroller



**Office of the Comptroller**

**Toni Biscobing**  
Special Deputy Comptroller

October 16, 2020

Honorable Tom Barrett, Mayor  
The Members of the Common Council  
City of Milwaukee  
Milwaukee, WI 53202

Dear Mayor and Council Members:

With this letter, the Office of the City Comptroller acknowledges receipt of the preceding report, which communicates the results of the Audit of Milwaukee Police Department Overtime. I have read the report and support its conclusions. Implementation of the stated recommendations will help improve City processes.

As the City Comptroller, I was not involved in any portion of the work conducted in connection with the audit. At all times, the Internal Audit Division worked autonomously in order to maintain the integrity, objectivity, and independence of the audit, both in fact and in appearance.

Sincerely,

A handwritten signature in black ink, appearing to read 'Aycha Sawa'.

Aycha Sawa  
Comptroller