

EXECUTIVE SUMMARY

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 detail¹ 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.

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