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HIGHLIGHTS

Highlights of City Auditor Report #1307, a report to the City Commission and City management

WHY THIS AUDIT WAS CONDUCTED

The purpose of this second audit of the City of Tallahassee Police Department's (TPD) Secondary Employment Program was to 1) report on the status of TPD's project to revise its Secondary Employment Program and 2) evaluate the internal controls related to secondary employment, including: advertising, assigning officers, paying officers, monitoring officer activities, managing the costs and revenues, and compliance with City policies and procedures. The first audit report (#1012) was released in April 2010.

WHAT WE RECOMMENDED

Key recommendations to improve controls and processes, and comply with policies included:

- Clarify the special event and secondary employment policies related to the fees for each activity and implement steps to ensure policies are applied consistently to businesses, individuals, and organizations.
- Conduct periodic reviews of all program revenues and costs to determine the appropriate cost-recovery fee to charge to ensure public monies are not supporting secondary employment activities.
- Develop and implement a "rest time" requirement to ensure officers obtain at least a minimum number of hours rest prior to their work shifts.
- Develop and implement a standardized and equitable process for advertising all secondary employment opportunities for business coordinators and staff.
- Increase the transparency of the secondary employment program and make important program information available on the applicable forms, policies, and City web site.
- Work with officers and union representatives to establish and advertise predefined pay rates for various services provided taking into consideration higher risk duties.
- Implement processes to improve the validity and accuracy of the secondary employment hours worked by officers in the tracking system.

To view the full report, go to:

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March 19, 2013

FINAL PROJECT PROGRESS AUDIT OF POLICE SECONDARY EMPLOYMENT PROGRAM

Tallahassee Police Department plans to appoint committees to address Secondary Employment internal control issues and automate processes.

WHAT WE CONCLUDED

Law enforcement agencies commonly allow their officers to participate in secondary employment activities (also referred to as extra-duty or off-duty employment) to earn additional income. TPD partially manages the secondary employment activities differently within two areas: the Office of Professional Standards Internal Affairs and the Special Operations Division. TPD does not schedule officers' time or pay officers for secondary employment events. Officers schedule their own secondary employment events, negotiate their own pay rates, and are paid directly by businesses for services. The operational differences in the two areas are related to the manner in which secondary employment opportunities are advertised and assigned, the fees charged, the officer pay rates suggested, and the documentation retained.

At the time of the first audit, TPD was in the process of revising their Secondary Employment Program, automating their processes, and considering bringing administration of the program within the department. TPD management originally estimated that revisions to the Secondary Employment Program would be implemented in January 2011. In fall 2012, it was decided not to revise the program or bring the administration of the Secondary Employment Program within the department.

In this audit, we evaluated the internal controls related to TPD's Secondary Employment Program and identified issues and provided recommendations to management to improve controls and processes, and comply with policies.

We also updated our 2010 survey of 11 Florida law enforcement agencies regarding their secondary employment policies and activities and updated their answers to our questions and asked additional questions relevant to this current audit. Two key survey results that resulted in recommendations to TPD included: 1) eight of 11 agencies reported having a policy that limits the total number of hours officers can work (regular duty, overtime, and secondary employment) in a 24-hour period or requires a minimum number of rest hours before a shift; and 2) eight of 11 agencies are communicating insurance coverage requirements to businesses.

We would like to thank TPD management and key staff for their cooperation and assistance during this audit.

Office of the City Auditor

Final Project Progress Audit Report



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City Auditor

Status of the Police Secondary Employment Program

Report #1307

March 19, 2013

Summary

This is the second and final project progress audit report on the status of the Tallahassee Police Department's (TPD) Secondary Employment Program. The purpose of this audit is to 1) report on the status of TPD's project to revise its Secondary Employment Program and 2) evaluate the internal controls related to secondary employment, including: advertising, assigning officers, paying officers, monitoring officer activities, managing the costs and revenues, and compliance with City policies and procedures.

The first audit report (#1012) on this program was released in April 2010. At that time, TPD was in the process of revising their Secondary Employment Program, automating their processes, and considering bringing administration of the program within the department. City management had requested that the Office of the City Auditor conduct a project progress audit to assist TPD communicate the project status and accomplishments to TPD and City management; provide advisory services during the evaluation and revision of TPD's Secondary Employment Program; evaluate the internal controls related to the Secondary Employment Program; and provide guidance to TPD in identifying the revenues, costs, benefits, and risks of the Secondary Employment Program.

TPD management originally estimated that revisions to the Secondary Employment Program would be implemented in January 2011. In fall 2012, it was decided not to revise the program or bring the administration of the Secondary Employment Program within the department. At that point, plans to automate their processes

stalled. Even so, to address internal control issues noted in this report, TPD plans to appoint committees to address the items shown in Management's Action Plan (in Appendix A). Our intent is to conduct one or more additional follow-up audits to verify and report actions taken.

Law enforcement agencies commonly allow their officers to participate in secondary employment activities (also referred to as extra-duty or off-duty employment) to earn additional income. While performing these secondary employment duties, officers wear official uniforms and drive vehicles provided by their primary employer. These secondary employment programs provide a service to the community by providing traffic control and pedestrian safety, and crowd control and security assistance for businesses and individuals in addition to normal policing activities.

Some agencies manage and control all secondary employment activities, including taking requests from businesses, scheduling and managing officers' time, collecting payments from businesses, and paying officers for hours worked. Other agencies are not involved in officers' secondary employment activities. In those cases, officers schedule and make all arrangements for their secondary employment activities.

Currently, TPD partially manages the secondary employment activities differently within two areas: the Office of Professional Standards Internal Affairs and the Special Operations Division. The operational differences in the two areas are related to the manner in which secondary employment opportunities are advertised and assigned, the fees charged, the officer pay rates suggested, and the

documentation retained. TPD does not schedule officers' time or pay officers for secondary employment events. Officers schedule their own secondary employment events, negotiate their own pay rates, and are paid directly by businesses for services.

We evaluated the internal controls related to TPD's Secondary Employment Program and identified issues and provided recommendations to management. The issues included:

- 1) Not all secondary employment opportunities are advertised in a manner allowing for open competitive process for all TPD officers to bid for the business coordinator or support staff duty.
- 2) Important information regarding the Secondary Employment program, such as program policies, applications, approved pay ranges, and insurance responsibilities, has not been made available to businesses or persons interested in hiring officers to provide secondary employment services.
- 3) We found that a business coordinator for a Special Operations secondary employment event issued an unauthorized "City of Tallahassee Police Department Invoice" to an organization listing the amounts due to be paid to each officer working Secondary Employment.
- 4) Contrary to TPD's Secondary Employment Program policy, TPD does not have pre-defined pay ranges that all officers and employees should consistently charge businesses. Currently, there are different pay rates suggested to officers in Internal Affairs and in Special Operations, but these are not set and officers negotiate directly with the businesses to set pay rates for each secondary employment event.
- 5) Officers and communications operators are not consistently inputting correct secondary employment related data (signal code, location, and business name) into the Computer Aided Dispatch (CAD) system. Without accurate CAD data, more financial services staff effort is needed to generate accurate billings and monitor officers secondary employment activities.

- 6) Internal Affairs is not adequately monitoring officers' secondary employment duties after the event has occurred to determine if it did in fact occur for times and hours scheduled by the officers. While we noted some increased monitoring of officers' secondary employment duties, improvements can still be made related to recording whether the event occurred and the actual number of hours officers worked.
- 7) The fees charged for secondary employment events are different in Special Operations from the fees charged in Internal Affairs depending upon whether a special event permit is processed. TPD's policies related to the type and fees for special events and secondary employment events should be clarified and applied in a consistent manner to ensure equitable treatment to City businesses, individuals, and organizations.
- 8) TPD has not implemented processes to accurately identify, track, and account for all revenues and costs associated with the Secondary Employment Program to allow periodic assessments of whether the program pays for itself and is not being supported with public monies. While Florida laws allow officers to work secondary jobs, public monies should not pay for the costs associated with secondary employment programs since secondary employment is a "private purpose."
- 9) Our testing of 54 randomly selected instances where officers both took sick leave and worked secondary employment during the same pay period showed 100% compliance with the General Order 48 requirements.
- 10) We identified only one of 17 officers that was not in compliance with General Order 48. Specifically, the officer worked secondary employment when assigned to light duty making the officer ineligible to work secondary employment.
- 11) Internal Affairs has not been including issues relative to secondary employment in their orientation training sessions, therefore officers serving as business coordinators have not received the required training.

We provided additional recommendations to improve the Secondary Employment Program:

- 1) Utilization of automated scheduling and tracking software, such as the Telestaff software application currently used by TPD for scheduling and recording time worked and leave taken, could assist TPD in implementing some preventative controls related to the announcing and scheduling of secondary employment.
- 2) The Secondary Employment Program policy should be clarified to address an officer's eligibility to work secondary employment when the officer is unable to report for regular duty or perform official activities due to sick leave taken for family illness. Discussions with Internal Affairs staff indicated that officers and TPD management have interpreted this policy differently in past years as to whether sick leave taken for family illness makes an officer ineligible to work secondary employment.
- 3) The Secondary Employment Program policy should be revised to include a provision to limit the number of hours an officer can work (regular duty, overtime duty, and secondary employment duty) on a daily basis. Such a requirement would be similar to the Electric Operations Employee Fatigue/Rest Time. The Electric policy limits employees from working no more than 16 hours in a 24 hour period so that the employees performing hazardous duties will have at least eight (8) consecutive hours off (rest time). This policy should also address emergency situations.
- 4) Lastly, we recommend TPD implement and enforce the secondary employment policies consistently for officers and businesses alike wherever secondary employment is managed in the department.

We also updated our survey of 11 Florida law enforcement agencies regarding their secondary employment policies and activities and updated their answers to our questions and asked additional questions relevant to this current audit. Appendix B provides a comparison of selected secondary employment program management components of the 11 Florida law enforcement agencies surveyed.

We would like to thank the TPD Internal Affairs Office, Special Operations Division, and management for their cooperation and assistance during the development of this audit report.

Scope, Objectives, and Methodology

This is the second and final project progress audit report on the City of Tallahassee Police Department's (TPD) project to revise their Secondary Employment Program. The objectives of this audit were to:

- 1) Communicate the project status and accomplishments as of December 31, 2012.
- 2) Evaluate the internal controls related to the Secondary Employment Program activities related to advertising, assigning officers, paying officers, monitoring officer activities, managing the costs and revenues, and compliance with City policies and procedures.

To achieve our objectives, we attended selected TPD secondary employment project team meetings in an advisory capacity; reviewed policies and procedures, laws, and law enforcement standards; interviewed staff; analyzed department financial data and employee attendance records; and telephone surveyed 11 Florida law enforcement agencies to update information regarding their secondary employment policies and procedures.

We conducted this audit in accordance with the International Standards for the Professional Practice of Internal Auditing and 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 on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

Tallahassee Police Department

As of December 31, 2012, the Tallahassee Police Department is comprised of 355 sworn officers responsible for policing the City of Tallahassee geographic area of over 100 square miles. TPD

has voluntarily applied for and consistently received accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) since 1986 (most recently in 2011). The purpose of CALEA's Accreditation Program is to improve the delivery of public safety services primarily by maintaining a body of standards, developed by public safety practitioners, covering a wide range of up-to-date public safety initiatives; establishing and administering an accreditation process; and recognizing professional excellence among law enforcement agencies. According to CALEA's online listing (as of December 19, 2012), there were 46 accredited law enforcement agencies in Florida, 24 were municipal agencies, 17 were sheriff departments or offices, two were state departments, two were transportation departments, and one was a university department.

Secondary Employment Programs in Florida

There are various Florida Statute sections that address different aspects of secondary employment components, such as payment to officers, program costs, and worker's compensation liabilities. In addition, the Attorney General has provided opinions that interpret the statutes. Additionally, the Code of Federal Regulations Fair Labor Standards Act addresses how off-duty hours apply to overtime pay. These laws and opinions support that law enforcement agencies can provide a secondary employment program that primarily serves a public purpose. Additionally, officers may use department uniforms, equipment, and vehicles and may be called back to service when needed. However, the costs to operate such a program cannot be borne with public funds. The related Florida Statutes (F.S.), Code of Federal Regulation (CFR), and Florida Attorney General Opinions (AGO) are provided below:

- F.S. Section 112.313 allows public officers and employees to accept other employment which does not interfere with the full and faithful discharge of his/her duties to the city.
- F.S. Section 212.05(1)(i)1.a. exempts sales tax for secondary employment of law enforcement officers performing approved law enforcement duties in the geographic location where the officer has arrest jurisdiction.
- 29 CFR Part 553, Section 553.227, Fair Labor Standards Act provides that the hours of work

performed by law enforcement officers for a separate and independent employer during their off-duty hours, at their own option, are not combined with the hours worked for the primary public agency for purposes of overtime compensation.

- AGO 90-61 provides state agencies or sheriff offices to administer and operate an off-duty employment program.
- AGO 79-17 and AGO 97-01 stated that public monies should not pay for the costs associated with secondary employment programs since secondary employment is a "private purpose."
- AGO 97-01 provides that agencies may receive and disburse private sector wages to its employees who participate in the program. Additionally, the expense of maintaining the payroll system should be included in the fees or charges paid by the private employers and should not be subsidized by public funds.
- AGO 82-31, AGO 90-61, and AGO 2005-10 stated that workers' compensation should be paid to officers working secondary employment when they incur injuries associated with performing official policing duties, but not when solely associated with the secondary employment unless the public employer had an agreement to provide workers' compensation coverage for that private employment.

TPD's Secondary Employment Policies and Agreements

TPD's Secondary Employment Program provides a service to the community by providing traffic control and pedestrian safety, and crowd control and security assistance for businesses and individuals in addition to normal policing activities. The increased policing presence provides general benefits to the community through crime deterrence and security. Additionally, more officers are available throughout the community in an "on-call" capacity. By properly checking in with dispatch when beginning secondary employment, Patrol Supervisors know where these officers are located should they be needed in an emergency situation.

Along with having benefits, the secondary employment program also has associated risks. Such risks could include the liabilities associated

with injuries that officers incur or an officer's actions that causes injury to others while working secondary employment. Our review of the Florida Attorney General Opinions indicated that it is sometimes difficult to determine whether the officer was performing services associated with the secondary employer or the law enforcement agency when incurring an injury. The Attorney General stated that the determination of responsibility in any given instance would be determined upon the particular facts. There is an increased risk that the City could be held liable for incidents that occur while officers are working secondary employment events.

Our comment related to risk is not intended to suggest TPD should not support a secondary employment program. Our comment about risk is to recognize that secondary employment could result in additional costs to the City to defend its policies and responsibilities. Accordingly, the City should identify such risks and take all reasonable actions possible to mitigate the risks.

TPD supports the privilege of department officers who volunteer to engage in outside and secondary employment, but maintains the right to regulate and, where appropriate, prohibit certain types of employment. Some examples of secondary employment in the Tallahassee area include:

- Traffic control and pedestrian safety for churches, universities, and special events, and
- Crowd control and security assistance for special events; restaurants, bars, and clubs; banks and credit unions; and grocery and department stores.

TPD provides guidance to its officers regarding secondary employment through General Orders 14, "Secondary / Outside Employment" (effective October 2004) and 48, "Outside and Secondary Employment" (effective October 2004). These department policies specifically address secondary employment at TPD. Additionally, the agreements between the City and the Big Bend Chapter of the Florida Police Benevolent Association, Inc., (for sergeants and lieutenants, and for police officers and investigators) provide comparable conditions and guidelines related to secondary employment.

General Order 14 requires officers to be pre-approved to work secondary employment events at

each specific location. Annually, officers are to submit an "Outside Employment Form" approved by their supervisor for the businesses where they wish to work secondary employment to Internal Affairs. In FY 2012, 228 officers submitted Secondary Employment Request Forms to Internal Affairs.

Other conditions and guidelines included in the agreements are as follows:

- Secondary employment is limited to 25 hours per calendar week. The Police Chief must approve any exception. [Note: The Chief typically extends the limit during holidays.]
- Secondary employment shall not present a conflict of interest, as defined by City policy and state law, and between employee's police officer duties and duties performed at the secondary employer.
- Employees engaged in secondary employment are subject to be called back to TPD in cases of emergency when their services may be needed.
- Employees engaged in secondary employment are to be compensated directly by the secondary employer. The City is not liable for any taxes owed on compensation received by officers for secondary employment.
- A new condition was added in the most recent agreements (effective October 1, 2010, through September 30, 2013). If changes to TPD's Secondary Employment Program are considered, a committee comprised of three representatives from the City, three representatives from the Association, and two alternates from each party, shall meet and submit recommendations to the Police Chief. The Chief has the authority to accept or reject any or all recommendations brought forward by the committee. Approved modifications shall be incorporated into the current agreements; otherwise, the current secondary employment process shall stay in place.

Additional guidelines provided in the TPD general orders include:

- Secondary employment is limited to non-police activities in which the use of vested law enforcement is not a condition of employment.

- Officers shall wear standard department patrol uniform while working any secondary employment unless authorized otherwise.
- Under most conditions, employees unable to report for regular duty may not engage in secondary employment, for example, employees in light duty status, those relieved of duty, suspended from duty, or out sick.
- Employees who serve as business coordinators must meet additional requirements.
- Employees seeking secondary employment at locations serving alcohol must meet additional requirements.
- Employees working secondary employment are required to be covered by Workers' Compensation insurance provided by the secondary employer. By TPD policy, the City provides workers' compensation insurance coverage to employees working in a law enforcement function and when traveling to and from the site of the secondary employment location.

TPD Secondary Employment Programs

While Secondary Employment activities touch many areas of TPD, the Secondary Employment activities are managed through two

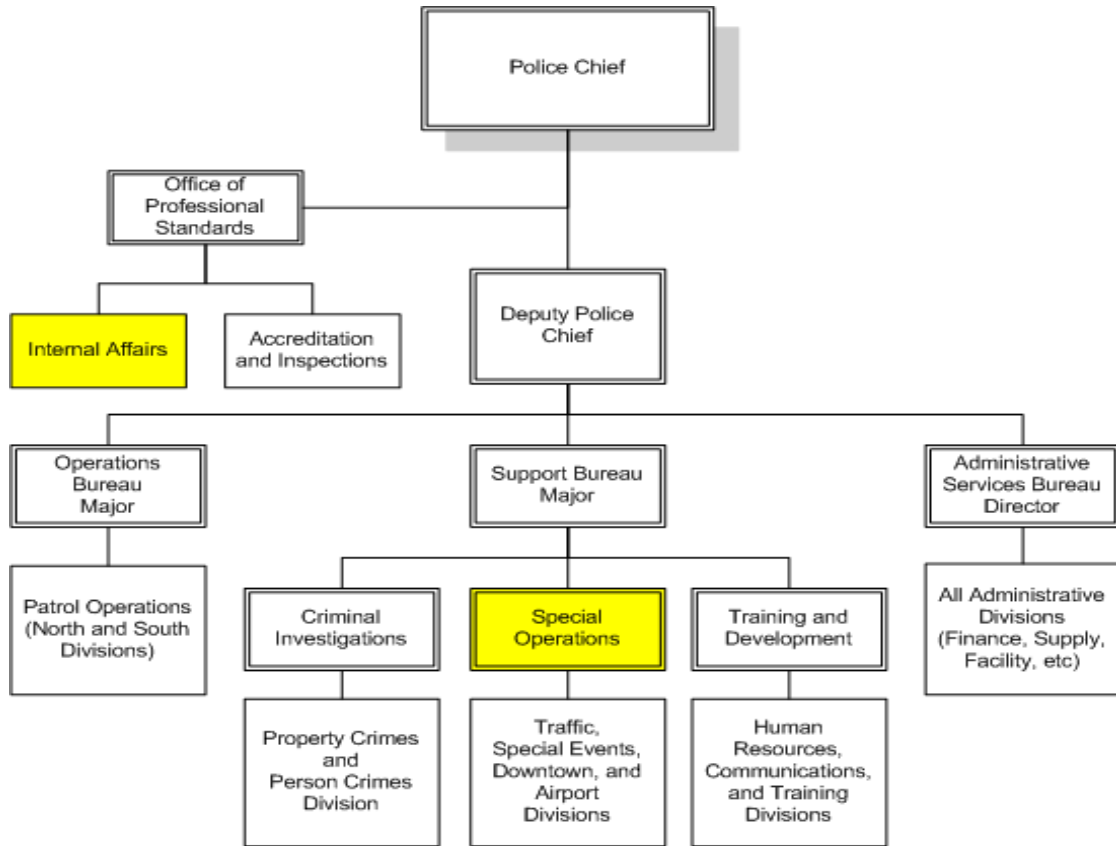
Offices/Divisions, the Office of Professional Standards Internal Affairs Office (Internal Affairs) and Special Operations Division (Special Operations). Figure 1 below shows the organizational location of Internal Affairs and Special Operations.

Other TPD offices and employees that have responsibilities related to secondary employment include Financial Services, Patrol Division Watch Commanders (official supervisor over each patrol shift), and supervisors throughout the department. Financial Services collects the Secondary Employment Surcharge Forms and the accompanying payments from businesses and individuals for one-time events and coordinates efforts to send invoices for recurring events. Watch commanders in the Operations Bureau need to be aware of all secondary employment activities occurring during their shifts to know where off-duty officers are working in case they are needed in an emergency, as well as any indirect impact an event may have on regular police activities.

All supervisors of TPD employees working secondary employment are involved in monitoring those employees and ensuring compliance with the hour limitations, working conditions, etc., as well as periodically reviewing and approving event forms and operational plans.

Figure 1

TPD Organization Chart Showing the Locations Where Secondary Employment Functions Are Managed



Source: TPD Financial Services Division

Secondary Employment - Internal Affairs

Internal Affairs manages secondary employment requests from businesses (and organizations and individuals) that are not utilizing City facilities or impacting traffic. Internal Affairs sends out an email notice to all officers at 4 p.m. daily informing all officers of the secondary employment opportunity. The first eligible officer that responds notifying Internal Affairs that he/she will be the business coordinator of the event is assigned the secondary employment event.

The business coordinator works with the business to determine staffing and permitting needs, and completes the required TPD forms, including the Officer Service Agreement (either Single Event or Recurring Event), and the Secondary Employment Surcharge form. Additionally, the officer and business negotiate the hourly rates for the business coordinator and other needed officers. In Internal Affairs, the current minimum hourly rate of \$41/hour (minimum of three hours) is *suggested* to

the business coordinators, but not required; a maximum rate is not suggested.

If the event is large or meets certain criteria, the business coordinator may need to complete a TPD Operational Plan (O-Plan). Additionally, event details and activities may require permits from Growth Management and the Florida Division of Alcoholic Beverages and Tobacco. The business is responsible for applying and getting those permits, but the business coordinator typically provides assistance.

When all forms are completed and permits obtained, these are submitted to TPD supervisors for review and approval. The business will also submit the Secondary Employment Surcharge form and provide payment of \$10 per officer per day to TPD Financial Services.

For the event, the business coordinator recruits additional officers needed to staff the event. Officers are to “log in” (either directly into the

CAD system or through the dispatchers) when they arrive and again when they leave their secondary employment location, so TPD dispatchers and supervisors are aware of their location and availability if needed. Officers working secondary employment are considered “on-call” should TPD supervisors need to call them back to work. Officers are to follow all TPD general orders and protocol just as if they are working for the City. After the event, the business pays the business coordinator directly for all officers that worked the event, who in turn pays the officers.

After the required secondary employment event, Internal Affairs does not receive any information from the officers regarding whether the event occurred or was cancelled, or how many hours were actually worked.

Internal Affairs monitors CAD reports to identify officers that are logged in working secondary employment for more than 25 hours per week to see if they have worked more secondary employment hours than allowed.

Secondary Employment – Special Operations

The procedures for secondary employment events processed through Special Operations are different than secondary employment events processed through Internal Affairs.

Special Operations manages secondary employment requests from organizations that are being conducted on City properties or involve traffic management. Different from Internal Affairs, Special Operations managers hand pick officers to be business coordinators for the secondary employment event.

Once a business coordinator is chosen, he/she works with the business to determine staffing and permitting needs, and completes the required TPD forms. A Special Event Permit Application is required. A Secondary Employment Officer Service Agreement (single event) may or may not be completed. Organizations that pay the \$25 special event fee are not required to also pay the Secondary Employment Surcharge Fee of \$10 per officer per day.

If the event is large or meets certain criteria, the business coordinator may need to complete a TPD Operational Plan (O-Plan). Additionally, event

details and activities may require permits from Growth Management and the Florida Division of Alcoholic Beverages and Tobacco. The business is responsible for applying and getting those permits, but the business coordinator typically provides assistance.

The business coordinator negotiates the hourly rates with the organization for all staffing needs. In Special Operations, the current minimum hourly rates suggested are:

- \$51/hour for supervisors
- \$41/hour for officers
- \$31/hour for parking technicians

As in Internal Affairs, the current minimum hourly rates in Special Operations are *suggested only*; a maximum rate is not suggested.

As in Internal Affairs, for the event, the business coordinator recruits additional officers needed to staff the event. Officers are to “log in” (either directly into the CAD system or through the dispatchers) when they arrive and again when they leave their secondary employment location, so TPD dispatchers and supervisors are aware of their location and availability if needed. Officers working secondary employment are considered “on call” should TPD supervisors need to call them back to work. Officers are to follow all TPD general orders and protocol just as if they are working for the City. After the event, the business pays the business coordinator directly for all officers that worked the event.

Different from Internal Affairs, business coordinators submit an “After Action Report” to Special Operations noting the event, date/time, location, sponsor, whether it was a City event or a secondary employment (business or organization) sponsored event, and the number of staff worked. Special Operations staff log the event information and produce periodic reports for management.

Project Status and Revision

Project Description

In December 2008, TPD initiated an internal project to revise its Secondary Employment Program. A project team led by the Executive Assistant to the Police Chief was created consisting of staff from

TPD’s Office of Professional Standards, Financial Services, Employee Resources, and Information Systems Services Technology Planning and Advisory Division. A staff member from the Office of the City Auditor periodically participated in project team meetings in an advisory capacity.

The goal of the team was to revise TPD’s secondary employment policy and automate as many processes as possible to be more effective and efficient with basic controls in place. The project team also considered whether administration of the program should be brought within the department. For example, if TPD fully managed the Secondary Employment Program, TPD would collect fees from businesses, schedule and manage officers working events, record time worked, and pay the officers accordingly.

Project Status

In fall 2012, it was decided not to revise the program or bring the administration of the Secondary Employment Program within the department. At that point, plans to automate their processes stalled.

TPD management reported that the only change implemented in the program process was enhanced monitoring of secondary employment activities. Internal Affairs developed a query in the CAD system to report weekly on the officers that were logged in the CAD system more than 25 hours.

***Evaluation of Internal Controls
Related to Secondary Employment
Activities***

The second objective of our project progress audit is to evaluate the internal controls related to secondary employment activities. Specifically, we focused on the secondary employment activities related to advertising, assignment of business coordinators and staff, payments to officers, monitoring of officer activities, management of program costs and revenues, and compliance with City policies and procedures.

Advertising and Assigning Secondary Employment

There are two types of advertising of the secondary employment information. First is advertising the

secondary employment opportunities to TPD officers. Second is advertising the secondary employment services to City businesses, individuals, and organizations so they know the services exist and have access to the related policies, forms, and processes. We noted that improvements should be made to 1) implement an open competitive process so all eligible TPD officers could bid to work secondary employment events both as business coordinators and staff; and 2) make important information regarding TPD’s Secondary Employment Program available and accessible to interested parties.

Not all secondary employment opportunities are advertised in a manner allowing for open competitive process for all TPD officers bid for the business coordinator role. In Internal Affairs, secondary employment opportunities are broadcast to all officers and are assigned to the first eligible officer responding to the announcement. Contrarily, in Special Operations, supervisors judgmentally choose officers to assign as business coordinators to work secondary employment opportunities.

For Internal Affairs, there is an open competitive process for all TPD officers bid for the business coordinator role. A mass email is sent daily at 4 p.m. from the Office of Professional Services when a new secondary employment coordinating opportunity occurs. A “first come – first serve” approach is taken when assigning business coordinators. An exception would be when it is a last minute opportunity that needs to be filled quickly. Internal Affairs management indicates this does not occur often.

For staffing secondary employment opportunities, both Internal Affairs and Special Operations do not utilize an open competitive process for all TPD officers to bid to staff the secondary employment event (either recurring or single event). After the business coordinator role is filled, he/she works directly with the businesses to plan for and staff the event. The business coordinators judgmentally select all officers needed to staff the event. Each officer working a secondary employment event is to be identified on the appropriate forms and approved by their supervisors. TPD supervisors review the applicable required documentation for secondary employment events (such as the service agreement, special event plan, and/or operational plan) to

ensure that proper permits are obtained and to be aware of events that may impact regular police activities in the City.

In order to make the secondary employment opportunities available to all TPD officers wishing to work events, we recommend a standardized and equitable bid process be developed and consistently implemented for business coordinators and staff throughout TPD for all secondary employment events.

Important information regarding Secondary Employment program has not been made available to businesses or interested persons. Currently, information related to the Secondary Employment services is only available to the public and interested parties upon request on two forms: “Secondary Employment Surcharge” and “Officer Service Agreement.” The Officer Service Agreement provides information related to the type of services an officer can and must perform, notice that the business is engaging the services of off-duty police personnel to perform such services and will compensate the officers directly for their services, and calculation of the secondary employment surcharge (\$10 per officer per day).

All relevant secondary employment information should be made available on the City’s website, including:

- Policies (including cancellation policy);
- Forms and process instructions;
- Approved pay ranges; and
- Insurance responsibilities (including workers’ compensation).

Currently, the policy states that members who engage in secondary employment are encouraged to take appropriate steps to ensure that workers’ compensation insurance is provided by the outside employer. Currently, there is nothing on the secondary employment forms (Single Event Agreement, Recurring Event Agreement, or Surcharge Form) that inform businesses of their responsibility or liability. Additionally, Internal Affairs staff could not say for certainty that officers are communicating this insurance requirement to businesses.

We recommend TPD increase the transparency of the Secondary Employment program and make the above information available on the applicable program forms, policies, insurance requirements, and post to the City’s web site.

Payments to Officers

During our audit, we noted that improvements should be made related to the payment of officers by: 1) not permitting secondary employment business coordinators to use City TPD letterhead to “invoice” businesses and organizations for officers pay; and 2) establishing pre-defined pay ranges for business coordinators and officers when working secondary employment events.

For secondary employment events in both Internal Affairs and Special Operations, businesses pay the business coordinators directly for all secondary employment services provided to their event and the business coordinator, in turn, pays the other officers working the event. As stated in General Order 48 and the agreements between the City and the Big Bend Chapter of the Florida Police Benevolent Association, Inc., (for sergeants and lieutenants, and for police officers and investigators), the City is not liable for any taxes owed on compensation received for secondary employment.

For a Special Operations secondary employment event, a business coordinator issued an unauthorized “City of Tallahassee Police Department Invoice” to an organization listing the amounts due to be paid to each officer working Secondary Employment. The invoice should not have been related to TPD as it was not an official City of Tallahassee activity and the payment was not made to the City; the payment was made directly to the business coordinator for all officers working the event.

When the City is identified on the invoice, organizations can mistakenly believe they are paying the City for the services rendered. We recommend that steps be taken within TPD to prevent business coordinators from using invoices related to City of Tallahassee for invoicing businesses to pay officers working secondary employment events.

The Secondary Employment Program policies should include pre-defined pay ranges that all officers and employees should consistently charge businesses. The pay ranges should be based on the level of services, and such pre-defined pay ranges will need to be negotiated with the applicable unions prior to implementation. (Section IV D.2.)

In the current email sent out to officers from Internal Affairs advertising secondary employment opportunities, a suggested pay rate of \$41/hour (minimum of three hours) for the officers to use when negotiating with the businesses. This internal suggestion is not provided on any of the written forms or documents provided to businesses.

Special Operations indicated that they suggested hourly pay rates of \$51 for business coordinators, \$41 for officers, and \$31 for parking enforcement technicians. Staff indicated that they inform the businesses of the suggested amounts verbally when asked.

Without pre-defined pay ranges, there is an increased risk that officers could charge businesses a rate outside the suggested pay ranges for similar types of secondary employment. We recommend TPD work with officers and union representatives to develop predefined rates for the services provided and establish pay rates for business coordinators, officers, and non-officer rates taking into consideration the need for “premium” rates for alcohol establishments or other higher risk duties.

Monitoring Officers’ Secondary Employment Activities

Steps should be taken to ensure that officers and communications operators consistently input correct secondary employment related data into the Computer Aided Dispatch (CAD) system. Officers and communications operators have not been inputting correct information into the CAD system. Examples of such data include accurate start and end times (i.e., calling in when arriving and leaving a secondary employment location), secondary employer’s business name and address, location of the secondary employment, and code utilized (Signal 15 is for special events and Signal 80 is for secondary employments). Without accurate information, the CAD system data is not reliable for:

- a) Invoicing businesses accurately for the number of officers working at specific events. This increases the amount of work necessary to follow up to obtain complete data and also increases the risk that businesses receiving secondary employment services are not accurately billed.
- b) Determining compliance with the TPD policies limiting the number of hours officers are allowed to work off-duty weekly (current limit is 25 hours/weekly). This increases the risk that officers may be working over the number of hours allowed per policy and thereby increasing the risks that officers may be physically or mentally tired during on-duty employment.

We recommend that TPD take steps to ensure the accuracy and validity of the Secondary Employment hours recorded as worked by officers in the CAD system.

TPD management reported that improvements have been made to the accuracy of the CAD data; however, they recognize additional improvements are needed. To further improve the accuracy of reporting by officers, Internal Affairs proposed to 1) increase training of officers and communications staff on use of Signals 15 and 80; and 2) follow up on issues quickly and apply progressive discipline if officers/communications staff continues to use incorrect codes.

Internal Affairs is not adequately monitoring officers’ performing secondary employment duties after the event has occurred to determine if it did in fact occur, and for the times and hours scheduled by the officers.

While we noted some increased monitoring of officers’ secondary employment activities, improvements can still be made related to recording event statistics after the event has concluded. As noted earlier in the report, Special Operations requires business coordinators to submit “After Action” reports to record minimal statistics about the event including how many officers worked the event, whether it was sponsor paid (i.e., secondary employment), and they estimated the amount the sponsor paid to the officers.

Internal Affairs performs some monitoring of officers working secondary employment through the CAD system. They receive CAD reports identifying officers that logged into CAD more than 25 hours weekly. However, the CAD information has been determined not to be sufficiently valid to support that the information they are reviewing is accurate. For example, we were informed by Financial Services, Communications, and Internal Affairs staff that some officers were recorded in CAD under the wrong code (using Special Event code Signal 15 instead of the secondary employment code Signal 80), and some officers logged into CAD at the beginning of their secondary employment event but forgot to log off at the end of the event.

Because the CAD information cannot be relied upon to be accurate at this point, we recommend TPD implement a process to consistently record the actual number of hours worked by officers after a secondary employment event is completed. This information will also assist the Financial Division to be more efficient during their monthly surcharge billing for the secondary services performed.

Improvements could be made to the Secondary Employment processes using automated solutions. Utilizing automated scheduling and tracking software, such as the Telestaff software application currently used by TPD for scheduling and recording time worked and leave taken, could assist TPD in implementing some preventative controls related to the announcing and scheduling of secondary employment. Such as enforcing:

- Limitation on who can work secondary employment.
- Limitation on the number of hours secondary employment can be worked.
- Method for officers to record the number of hours worked at each secondary employment event.

We recommend efforts be made to implement automated solutions to further manage the Secondary Employment program.

Managing Secondary Employment Revenues and Costs

We noted two issues related to the management of secondary employment revenues and costs. The first issue related to different fees being charged for secondary employment of officers depending upon whether the secondary employment is managed in Internal Affairs or in Special Operations. The second issue related to the department not conducting periodic cost analyses to determine if the secondary employment revenues adequately cover the costs associated with the program.

TPD's policies related to the type and fees for special events and secondary employment events should be applied consistently throughout the department to ensure equitable treatment to City businesses, individuals, and organizations obtaining secondary employment services.

The City's Special Events Policy (Administrative Policy and Procedures #610) gives TPD the responsibility for managing the applications required for conducting special events that required traffic control and road closings (except those road closings initiated by the Downtown Improvement Authority). This policy also gives TPD the authority to require sponsors of private and public events to pay for the services of off-duty police officers (secondary employment) in the event that security cannot be accommodated by on-duty officers.

Events processed through Special Operations will either be City sponsored or business (or organization) sponsored events that take place on City properties or involve traffic closures. Businesses are required to obtain a special event permit and pay a \$25 special event permit fee. Officers working City sponsored events will be paid by the City, either at regular pay (if events occur during regular duty) or overtime. Officers working the business sponsored events processed through Special Operations as secondary employment will be paid directly by the businesses. Businesses processing a special event permit through Special Operations are exempt from processing the secondary employment forms and paying the associated surcharge fee of \$10 per officer per day that is paid by businesses processing secondary employment events through Internal Affairs.

Based on the logs maintained by Special Operations, we estimated in Table 1, that during FY 2012, there were 49 special events that included secondary employment work for officers of the 133 total events conducted. Special Operations’ records estimated that officers were paid \$93,000 for working these events. Some examples of business sponsored special events conducted in FY 2012 included: Friday night “Downtown Getdowns,” FSU-Seminole booster events, art festivals, and various runs, walks, and parades.

**Table 1
Number of Special Events and Revenues
Collected in FY 2012**

Special Event Fee Revenues	Number or Amount
Number of Event Fees paid by Sponsors	83
Amount of Event Fees paid by Sponsor	\$2,075
Number of Event Fees waived (qualifying not-for-profit organizations)	50
Total events	133
Number of events that included Secondary Employment of Officers	49
Estimated amount paid to officers for Secondary Employment services	\$93,000

Source: TPD Special Operations Division (non-audited)

While Special Operations collects and records information (number of officers worked and estimated amount paid to officers) about secondary employment events after they occur from the business coordinator, Internal Affairs does not collect and record such information. Therefore, there is not an estimate of the number of hours worked or amount paid to the officers for secondary employment processed through Internal Affairs.

A key difference between secondary employment events processed through Special Operations and those processed through Internal Affairs is the amount paid, i.e., \$25 per permit processed through Special Operations vs. \$10 per officer per day processed through Internal Affairs. Businesses that pay \$25 for special event permits with no limit on the number of officers will pay much less in secondary employment fees to the City than those businesses that pay \$10 per officer per day in secondary employment fees. The impacts of the discrepancy in fees collected is that businesses are not being treated equitably and the increased risk

that the fees collected related to secondary employment are not covering the cost of managing the secondary employment program.

We recommend TPD clarify the special event and secondary employment policies in order to charge equitable secondary employment fees to businesses. We also recommend that the secondary employment agreement be utilized for each secondary employment event to improve the recording of waived secondary employment fees.

TPD should implement processes to accurately identify, track, and account for all revenues and costs associated with the Secondary Employment Program to allow periodic assessments whether the program pays for itself and is not being supported with public monies.

As stated earlier on page 4, Attorney General Opinions provided that law enforcement agencies in Florida can administer and operate an “off-duty” employment program, but that public monies should not pay for the costs associated with such programs since secondary employment is a “private purpose.”

In December 2008, TPD began imposing a \$10 per event per officer surcharge fee on businesses and individuals (businesses) requesting secondary employment services to offset the costs of providing those services. Payments from businesses are required prior to one-time secondary employment events. Businesses are to complete the Secondary Employment Surcharge form and pay \$10 (either cash or check) per officer per day to TPD Financial Services. Secondary employment surcharge fees are recorded in the Police Protection Services account. In 2012, secondary employment surcharge fees totaled approximately \$80,000.

TPD management previously determined that the current \$10 per officer per secondary employment event surcharge adequately covered the vehicle costs associated with secondary employment. However, other program costs were not considered when determining this fee. TPD management should also consider program costs related to associated insurance, and work time spent performing related duties, such as: advertising secondary employment opportunities; reviewing required event documentation (operational plans, permits); invoicing and collecting surcharge and

permit fees; and monitoring officers' secondary employment activities.

Additionally, TPD management should consider associated costs in all areas of the department performing activities related to secondary employment, including, but not limited to Internal Affairs, Special Operations, and Financial Services. Additionally, all analyses should include the revenues and costs associated with providing secondary employment services during special events.

When program costs are not tracked and accounted for, management is unable to demonstrate and provide assurances that the program fees adequately cover the cost of the program and public monies are not being used to fund the program. We recommend that TPD periodically conduct a thorough review of all program revenues and costs to determine the appropriate cost-recovery fee to charge.

Compliance with City policies and procedures

As noted in the Background Section, there are two department policies that specifically address secondary employment at TPD: General Orders 14, "Secondary / Outside Employment"; and 48, "Outside and Secondary Employment."

To ensure that only eligible officers were working secondary employment, we inquired and reviewed leave information to determine that officers unable to report for regular duty due to "light duty status," suspended from duty, or out on sick leave were not also working secondary employment, as recorded in the CAD system. Our audit testing was limited due to the limited accuracy of the existing CAD data. We have already determined that the data accuracy is limited because some officers and communications staffs were not consistently inputting accurate information. We also noted Internal Affairs was not complying with the policy requiring secondary employment issues to be addressed in orientation training, and several areas of the policy that should be enhanced or clarified to improve the understanding of the program requirements.

Our testing of 54 randomly selected instances where officers both took sick leave and worked secondary employment during the same pay period showed compliance with the General Order 48

requirements. We noted no instances of noncompliance where officers were recorded working secondary employment events during the same period the member was unable to report for regular duty or official activities due to personal illness. Officers are required to complete a full tour of regular duty or wait 24 hours since the officer's scheduled reporting time before they are eligible to work secondary employment events.

There is some confusion among TPD officers and management as to whether officers are eligible to work secondary employment within the 24 hours they were unable to report for regular duty or perform official activities due to sick leave taken for family illness. (General Order 48, Section II.C.6). The policy states that officers are not authorized to work secondary employment when they were "unable to report for regular duty or official activities due to personal illness until the employee has subsequently completed a full tour of regular duty or at least 24 hours has elapsed since the sworn member's scheduled reporting time."

Discussions with Internal Affairs staff indicated that officers and TPD management have interpreted this policy differently in past years as to whether the officer is ineligible only when they are personally sick or does it include any time the officer uses sick leave.

In order to ensure consistent and fair application of the policy, we recommend TPD management work with Human Resources to revise the policy to clarify the intent of this policy provision.

We identified only one of 17 officers that was not in compliance with General Order 48. Specifically, the officer worked two secondary employment events when assigned to light duty making the officer ineligible to work secondary employment.

TPD Employee Resources Division identified 17 officers in FYs 2011 and 2012 that were placed in light duty status, on suspension, or on military leave. We reviewed the CAD data and noted that one officer worked two secondary employment events during the period while assigned light duty status. We recommend that TPD implement processes to better monitor CAD data to ensure only eligible officers are participating in secondary employment.

Internal Affairs has not been including issues relative to secondary employment in their orientation training sessions, therefore officers serving as business coordinators have not received the required training. According to TPD General Order 48, Section IV B.1.d, all officers that serve as business coordinators for secondary employment events are required to successfully complete an Internal Affairs orientation training that addresses issues relative to secondary employment. Internal Affairs staff indicated that they would start including information about secondary employment in their orientation training sessions beginning in January 2013.

We recommend that Internal Affairs ensure that secondary employment issues are addressed in their orientation presentation, record whom attended each training session, and ensure that all business coordinators have attended the required training before working as business coordinators at secondary employment events.

There is not a provision in the policy to limit the number of hours an officer can work (regular duty, overtime duty, and secondary employment duty) on a daily basis. TPD General Order 48 should be revised to further clarify the hour limitations an officer can work official duty and secondary employment daily, or consider requiring a minimum number of hours rest before the officer can report for regular duty or official activities (Section II A-H). The following limitations currently exist related to secondary employment. Officers cannot work secondary employment:

- When it conflicts or interferes with performance on duty or effective utilization of TPD’s resources.
- At alcohol establishments until they have a minimum of two years of sworn law enforcement experience.
- When they are on probationary or conditional status, light duty status, military leave, suspended, sick leave, or scheduled for official activities (court, training or special events).
- More than 25 hours of secondary employment weekly, unless the Chief grants exceptions.

There is not a current requirement that limits the number of consecutive hours an officer can work

regular duty, overtime hours, and secondary employment hours or the minimum number of hours of rest that should be required prior to the officer working. Such a requirement would be similar to the Electric Operations Employee Fatigue/Rest Time. The Electric policy limits employees from working no more than 16 hours in a 24 hour period so that the employees performing hazardous duties will have at least eight (8) consecutive hours off (rest time).

We recommend TPD work with the Human Resources Division to develop and implement a “rest time” requirement in the Secondary Employment policy to reduce the risk that officers are working without having had the opportunity to obtain at least a minimum number of hours rest prior to their work shifts. The policy should also address emergency situations.

Lastly, we recommend that TPD implement and enforce the secondary employment policies consistently throughout TPD. As noted in the various issues and recommendations, secondary employment is managed differently in Internal Affairs and Special Operations, including the manner in which they recruit business coordinators, the administrative surcharges for hiring officer, the pay rates suggested to businesses, and the reporting of event information after the event has occurred.

We recommend that TPD’s policies for Secondary Employment be applied and enforced consistently across for officers and businesses alike.

Survey of Selected Florida Secondary Employment Programs

As part of our first audit of the Secondary Employment Program, we surveyed 11 Florida law enforcement agencies regarding their secondary employment policies and procedures. The law enforcement agencies surveyed included Clearwater, Gainesville, Hollywood, Cape Coral, Fort Lauderdale, Hialeah, Orlando, Jacksonville Sheriff, Florida Highway Patrol, Leon County Sheriff, and Tallahassee.

During this second audit, we contacted the same 11 law enforcement agencies and updated their answers to our questions and asked additional questions relevant to this current audit. Appendix B provides a comparison of selected secondary

employment program management components of the 11 Florida law enforcement agencies surveyed. Some highlights from the updated survey included:

- Eight of the 11 agencies reported they have a policy that either limits the total number of hours an officer can work in a 24 hour period or requires a predefined number of rest hours prior to each shift. (TPD does not have a fatigue/rest policy.)
- Four of the 11 agencies reported they advertise pay ranges for officers working secondary employment duty. (TPD does not advertise pay ranges for officers.)
- Six of the 11 agencies reported they have a cancellation policy for businesses that cancel their secondary employment event immediately before it was scheduled. (TPD does not have a written cancellation policy.)
- Eight of the 11 agencies reported they communicate the insurance coverage requirements to businesses. (TPD does not communicate the insurance requirements to businesses.)

We provided the detailed results of our survey to the TPD management for their information.

Conclusion

This is the second and final audit report on TPD’s project to revise the Secondary Employment Program. The first report was conducted to assist TPD evaluate their program controls during their project to revise and automate the Secondary Employment Program.

During this second audit, we:

- Were informed the project plans to revise the Secondary Employment Program had stalled.
- Evaluated the internal controls related to the Secondary Employment Program activities related to advertising, assigning officers, paying officers, monitoring officer activities, managing the costs and revenues, and compliance with City policies and procedures.

- Provided information gathered from 11 Florida law enforcement agencies related to their secondary employment programs.

During this audit we identified issues and provided recommendations to assist TPD improve their existing Secondary Employment Program. Management’s action plan steps are included in Appendix A. Our Office will perform additional periodic follow-up audits to monitor the completion of management’s action plan.

Appendix B provides a comparison of selected secondary employment program management components of the 11 Florida law enforcement agencies surveyed.

We would like to thank the TPD Internal Affairs Office, Special Operations Division, Financial Services, and management for their cooperation and assistance during the development of this audit report.

Appointed Official’s Response

City Manager’s Response:

I appreciate the extensive time and effort that went into finalizing this audit status report. Auditing staff and Police Department staff worked together closely in an effort to address the complex issues surrounding the Police Department’s secondary employment policies and procedures. I look forward to seeing the results of the Secondary Employment Review Committee’s work to ensure there is equity throughout the secondary employment program.

Appendix A – Management’s Action Plan

Action Steps	Responsible Employee or Committee	Target Date
A. Advertising and Assigning Secondary Employment		
1. TPD management to develop and consistently implement a standardized and equitable bid process for business coordinators and staff throughout TPD for all secondary employment events.	Police Secondary Employment Review Committee	4/1/14
2. TPD increase the transparency of the Secondary Employment program and make important program information (including policies, process instructions, approved pay ranges, insurance requirements) available on the applicable program forms, policies, and City’s web site.	Greg Frost, Police	4/30/13
3. Provide updated program information (including policies, process instructions, approved pay ranges, insurance requirements) available on the applicable program forms, policies, and City’s web site.	Police Secondary Employment Review Committee	4/1/14
B. Paying Officers		
1. TPD management should take steps to prevent business coordinators from using invoices related to City of Tallahassee for invoicing businesses to pay officers working secondary employment events.	Police Secondary Employment Review Committee	4/1/14
2. TPD management work with officers and union representatives to develop predefined rates for the services provided and establish pay rates for business coordinators, officers, and non-officer rates taking into consideration the need for “premium” rates for alcohol establishments or other higher risk duties.	PBA Contract Negotiations Team	10/1/13
C. Monitoring Officers’ Secondary Employment Activities		
1. TPD management should take steps to ensure the accuracy and validity of the Secondary Employment hours recorded as worked by officers in the CAD system.	Police Secondary Employment Review Committee	4/1/14
2. TPD management implement a process to consistently record the actual number of hours worked by officers after a secondary employment event is completed.	Police Secondary Employment Review Committee	10/1/13

D. Managing Secondary Employment Revenues and Costs		
1. TPD management clarify the special event and secondary employment policies related to the fees for each activity and implement steps to ensure the policies are applied consistently and equitably to City businesses, individuals, and organizations obtaining secondary employment services.	Police Secondary Employment Review Committee	4/1/14
2. TPD management to improve the recording of associated fees waived by utilizing the Secondary Employment Agreement for each secondary employment event processed anywhere in TPD.	Police Secondary Employment Review Committee	4/1/14
3. TPD management conducts periodic review of all program revenues and costs to determine the appropriate cost-recovery fee to charge to ensure public monies are not supporting secondary employment activities.	Greg Frost, Police (TPD Administrative Bureau will conduct a financial analysis of recovered costs)	6/30/13
E. Compliance with and Clarification of City Policies and Procedures		
1. TPD implement processes to better monitor CAD data to ensure only eligible officers are participating in secondary employment.	Police Secondary Employment Review Committee	4/1/14
2. Internal Affairs include secondary employment issues in their orientation presentation, record whom attended each training session, and ensure that all business coordinators have attended the required training before working as business coordinators at secondary employment events.	Police Secondary Employment Review Committee	4/1/14
3. TPD management work with Human Resources to revise the policy to clarify the intent of this policy provision related to officers unable to report for regular duty or official activities due to family illness, rather than personal illness.	Police Secondary Employment Review Committee	4/1/14
4. TPD management work with the Human Resources Division to develop and implement a “rest time” requirement (including emergency situations) in the Secondary Employment policy to reduce the risk that officers are working without having had the opportunity to obtain at least a minimum number of hours rest prior to their work shifts.	Police Secondary Employment Review Committee	4/1/14

APPENDIX B
Comparison of Selected Florida Law Enforcement Agencies
Secondary Employment Program Components (Fall 2012)

Agency	Population from 2010 Census	Number of Sworn Officers	Does Agency Schedule Officers to Work?	Are Insurance Coverage Requirements Communicated to Businesses?	Does Agency Have Cancellation Policy (5)?	Does Agency Have Defined Hourly Pay Rates or Ranges?	Does Agency Advertise Pay Ranges?	Does Agency have Limitations Related to How many hours Officers can Work Secondary Employment?
City of Clearwater	107,685	187	Yes	Yes (written)	Yes	Officers: \$40-50 Sergeants: \$45-55 Lts: \$50-60	Yes	25 hrs OT & SE per week; 16 total hrs per 24 hour day; 1 SE job per day (3)
City of Gainesville	124,354	300	Yes	Yes (verbally)	Yes (not written)	Officers: \$53.50 Traffic Technician: \$37	Yes	20 SE hrs per week; 8 hrs SE work consecutive or per 24 hrs (3)
City of Hollywood	140,768	293	Yes	Yes (written)	No	Officers: \$30 Officers in Traffic: \$35	No	35 SE hrs per week; 18 total hrs per day; 75 total hrs per week.
City of Cape Coral	154,305	210	Yes	n/a (2)	Yes	Approximately \$45	Yes	No work hrs limit, but officers must have 8 hrs rest prior to each shift. (3)
City of Tallahassee	181,376	355	No	No	No	Officer: \$41 Supervisor: \$51 Traffic Technician: \$31	No	25 SE hrs per week (3)
City of Fort Lauderdale	165,521	511	Yes and No (1)	Yes (written)	No	No	n/a	20 total hrs per day; 80 total hrs per week
City of Hialeah	224,669	311	Yes	No	No	Officers: \$27 Sergeants: \$29 Lts and Road Work: \$40	No	N/a. Agency manages regular and SE schedule and manages their limits.
City of Orlando	238,300	780	Yes and No (1)	Yes (written)	Yes	Officer Regular: \$32 Involve Alcohol: \$35 At Arena: \$39	No	32 hrs SE per week (3)
Leon County Sheriff	275,487 (4)	240	Yes	Yes (verbally)	Yes	Deputies: \$30 Holidays: \$45	No	16 total hrs per day; 72 SE hrs per month
City of Jacksonville	821,784	1700	No	Yes (verbally if asked)	Yes	Officer Minimum: \$28	Yes	16 total hrs per day; 104 hrs SE per month (3)
Florida Highway Patrol	18,802,690	1,800	No	Yes (written)	No	No	n/a	16 hrs total per day; 32 SE hrs per week; 72 total hrs per week.

Notes:

- n/a - not applicable
- (1) Both the department and the officers can schedule officers.
- (2) The City of Cape Coral provides insurance coverage to officers during secondary employment.
- (3) There are exceptions when the hour limitations are extended
- (4) Leon County population includes the Tallahassee population. The population of Leon county excluding Tallahassee is 94,111.
- (5) A cancellation policy would state the terms and costs associated with cancelling an event.

Copies of this final project progress audit report #1307 or the first project progress audit report (#1012) may be obtained from the City Auditor's website (<http://www.talgov.com/auditing/auditreports.cfm>) or via request by telephone (850 / 891-8397), by FAX (850 / 891-0912), by mail or in person (Office of the City Auditor, 300 S. Adams Street, Mail Box A-22, Tallahassee, FL 32301-1731), or by e-mail (auditors@talgov.com).

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