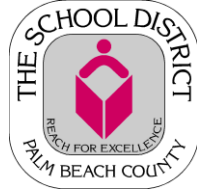


Audit of
School Police Overtime Payroll
May 15, 2020

Report #2020-03



MISSION STATEMENT

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Audit of School Police Overtime Payroll

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Audit of School Police Overtime Payroll

EXECUTIVE SUMMARY

This audit assessed internal controls over the administration of overtime in the School Police Department, and produced the following conclusions:

1. General Payroll Controls Appeared Adequate

We reviewed payroll internal controls, and analyzed payroll and timekeeping records for:

- (a) Unusual overtime hours;
- (b) Trends for missed or incorrect time clock punches by the same employee;
- (c) Improper classification of employees as exempt or non-exempt;
- (d) Exempt positions inappropriately receiving overtime or compensatory time;
- (e) Inappropriate payments for compensatory time;
- (f) Unusual access rights to PeopleSoft Timekeeping records.

Our reviews did not identify any unusual trends, inappropriate activities, or material weaknesses as stated above in the School Police Department's payroll internal controls.

Management's Response: Management concurs. (Please see page 13.)

2. Overtime Not Always Pre-approved As Required

School Board Policy 6.12 1.c. requires overtime and extra work hours be approved in writing by the appropriate administrator/supervisor prior to time being worked. To determine compliance with the policy, we reviewed a sample of forms that employees utilize to obtain preapproval of overtime. We found that overtime was not always pre-approved as required, and supervisors did not consistently ensure preapproval forms were submitted, complete, and signed.

Management's Response (Excerpt): Management concurs. Chief Kitzerow has established overtime review protocols and audit procedures where none previously existed. As a result, the Chief discovered several troubling practices. These practices included 1) a policy allowing all overtime to be treated as call back pay regardless of the number of hours an officer had worked that week; 2) officers being paid overtime instead of \$35.00 an hour for working non-contract days; and 3) officers working leases or other events, telling the schools to keep the \$35.00 an hour pay and then turning in those hours as overtime to School Police. Upon discovery, Chief Kitzerow put an immediate end to these practices and requested an IG investigation.

The School Police Department is currently collaborating with the Purchasing, Accounting, and ERP departments to invest in software designed to enhance the control, as well as, the reporting and tracking of overtime. The vendor selection process is ongoing at this time.

While waiting for the new software, School Police has revised and automated PBSD 1960 as recommended. School Police, in conjunction with the principal's leadership and District IT, is currently working on the automation of PBSD 1959, which will include the recommended changes. Additionally, a training module covering School Board Policy 6.12(1).(c.), payroll requirements and overtime guidelines is currently in development. (Please see page 13 for full management response.)

3. Overtime Rate for School Police Officers Inconsistent with the *Collective Bargaining Agreement*

According to the *Collective Bargaining Agreement* with School Police officers, work performed on non-contract days is to be paid at a rate of \$35 per hour. However, in June 2017, the former School Police Chief implemented a new overtime guidance that allowed officers to be paid the overtime rate (1.5 times their regular hourly rate) for work performed on non-contract days. The former Chief's new rule was not consistent with the *Collective Bargaining Agreement*. As a result, the District incurred approximately \$120,000 in additional overtime expense between June 2017 and October 2018. The new rule was rescinded by the current School Police Chief in October 2018.

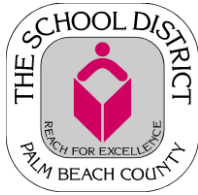
Management's Response: Management concurs. The prior payout for non-contract days was not consistent with the Collective Bargaining Agreement and, as noted in the Audit, Chief Kitzerow implemented corrective action as soon as the discrepancy was discovered. (Please see page 13.)

4. Monitoring of Overtime Needed

School Police overtime expenditures exceeded budgeted amounts in each of the last eight years. The department does not regularly monitor overtime expenditures, and many staff received significant amounts of overtime pay compared to their annual salary. We recommend periodic monitoring of employee overtime and staffing levels.

Management's Response: Management concurs. As noted in #2 above, the purchasing of new software will greatly improve the monitoring and control of overtime. This new platform is increasingly critical as we continue to hire additional officers and other staff to meet both our statutory obligations and our mission to protect our schools.

School Police has repeatedly attempted to fill critical civilian positions to no avail. Many potential hires have declined job offers citing non-competitive salaries as the primary reason. In the meantime, the current civilian staff are working the hours necessary to ensure compliance with the law and continued functioning of the Department. (Please see page 13.)



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MEMORANDUM

TO: Honorable Chair and Members of the School Board
Donald E. Fennoy II, Ed.D., Superintendent of Schools
Chair and Members of the Audit Committee

FROM: Lung Chiu, CPA, Inspector General

DATE: May 15, 2020

SUBJECT: Audit of School Police Overtime Payroll

PURPOSE AND AUTHORITY

Pursuant to the *Office of Inspector General's (OIG) 2019-20 Work Plan*, and as requested by the School Police Chief, we have audited School Police (SP) Overtime Payroll. The purpose of this audit was to assess the adequacy of internal controls related to the administration of overtime. The primary objectives of this audit were to determine if overtime hours were eligible, approved in advance, accurately calculated, properly recorded, and adequately monitored as well as whether SP complied with related District policies, the Federal *Fair Labor Standards Act of 1938 (FLSA)*, and the District's *Collective Bargaining Agreement (CBA)* with School Police Officers.

SCOPE AND METHODOLOGY

This audit was conducted in accordance with *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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of this audit included the period of July 1, 2015, through June 30, 2019. To accomplish the audit objectives we reviewed the following:

- *School Board Policy 6.12 – Overtime/Compensatory Time Off Under Certain Circumstances;*
- *United States Department of Labor Fair Labor Standards Act of 1938 (FLSA);* and

— *Collective Bargaining Agreement between The School Board of Palm Beach County, Florida and Palm Beach County Benevolent Association, School Police Officers - January 1, 2014 through December 31, 2020 (CBA)*

We also,

- Interviewed SP staff to gain an understanding of their practices for managing, scheduling and approving overtime, as well as the main reasons for overtime.
- Analyzed overtime earnings for all 264 SP employees.
- Reviewed 55 selected SP employees (21% of 264) who earned the most overtime during fiscal year 2018 (excluding overtime related to Hurricane Irma); and examined the related payroll and timekeeping records to determine whether the overtime was eligible, authorized and approved in advance, accurately calculated, and properly recorded.
- Reviewed Time Collection Device (TCD) data (biometrically captured by employee's thumbprints) to determine if the data was accurately transmitted to PeopleSoft for payroll processing.

Draft findings were sent to the School Police department and Payroll Section for review and comments, and management responses are included in the Appendix. We appreciate the courtesy and cooperation extended to us by School Police personnel during the review. The final draft report was presented to the Audit Committee at its May 15, 2020, meeting.

BACKGROUND

The *Fair Labor Standards Act of 1938 (FLSA)* requires employers to pay eligible employees (non-exempt) an overtime rate of not less than one and one-half times the regular rate after 40 hours of work in a workweek. Ninety-five percent or 252 of the 264 School Police employees were classified as non-exempt in 2018. Exempt employees include the School Police Chief, Assistant Chiefs, Captains, and Majors. Non-exempt School Police employees include Officers, Aides, and various positions for dispatch, security systems, budget, payroll, administrative, etc.

Additionally, the District's *Collective Bargaining Agreement (CBA)* with School Police officers outlines several different pay rates as shown in Table 1 below:

Table 1

Type of Pay	Pay Rate	Description	CBA Articles
Overtime	1.5 times regular hourly rate	Any hours worked over the forty hour (40) work week.	17.1
Emergency Overtime	1.5 times regular hourly rate	When required to work beyond their normal duty hours during emergency condition such as riot, hurricane or others.	17.3
Court Overtime	1.5 times regular hourly rate for a minimum of 3 hours	When required to attend court or testify by deposition in connection with his/her duties as a police officer, not on his/her regular assigned shift.	17.4
Callback	1.5 times regular hourly rate for a minimum of 3 hours	When called back to work prior to the start of his/her next regularly scheduled shift.	17.5
Training Overtime	1.5 times regular hourly rate	When required to attend off-duty training.	17.6
Outside Detail	\$35 per hour	When performing work for a contractor other than the School District where contractor pays District for use of facilities.	17.11
Non Workday	\$35 per hour	When requested to work on a non-contract day where non-contract day means any weekday when School Police Officers are not regularly scheduled to work.	20.4 and 28.10.B

Source: Collective Bargaining Agreement (January 1, 2014 to December 31, 2020)

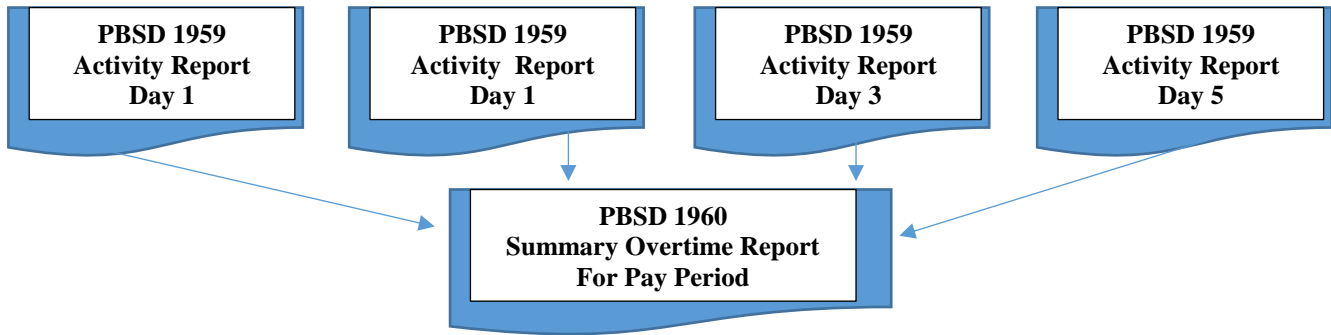
Recording and Approving Overtime

Preapproval of overtime is required by **School Board Policy 6.12 – Overtime/Compensatory Time Off Under Certain Circumstances**. School Police employees use paper forms **PBSD 1959** (Exhibit A on page 11) and **PBSD 1960** (Exhibit B on page 12) to obtain the required supervisory preapproval and final approval to pay overtime, respectively (See Table 2).

Form **PBSD 1959** should be completed to obtain preapproval for each overtime activity, and to document the overtime hours worked. The signatures by the SP Supervisor, the Principal (if a school activity), and the employee are required on the form.

Form **PBSD 1960** is a summary of all **PBSD 1959** forms for an employee that lists all overtime hours earned in a pay period. The signature of the SP Supervisor on the form is required to authorize payment of overtime. Two dedicated personnel in SP verify that forms **PBSD 1959** and **PBSD 1960** contain the necessary information to support the overtime hours.

Table 2



School Police Overtime Trends

School Police’s overtime expenditures for the past 11 fiscal years are shown in Table 3 below. We noted that overtime expenditures increased 47.7% in 2019 from prior year. Some of this increase was attributable to the Marjory Stoneman Douglas High School Public Safety Act, as well as an incident that occurred at Palm Beach Central High School. We also noted that actual overtime expenses exceeded the amounts budgeted (between 6% and 38%) each of the last eight years.

Table 3

School Police Overtime Trend Fiscal Years 2009 - 2019 Budgets and Actual Overtime (OT) Expenses						
Fiscal Year	Budgeted OT	Actual OT	Actual Over Budget	% Over Budget	OT Change From Prior Year	% Change From Prior Year
2009	\$1,506,165	\$1,487,046	\$(19,119)	-1%		
2010	1,354,221	1,245,153	(109,067)	-8%	\$(241,893)	-16.3%
2011	987,220	983,940	(3,279)	0%	(261,213)	-21.0%
2012	920,510	1,154,579	234,070	25%	170,639	17.3%
2013	1,045,785	1,111,560	65,776	6%	(43,019)	-3.7%
2014	1,114,176	1,410,511	296,335	27%	298,951	26.9%
2015	1,125,227	1,289,098	163,871	15%	(121,413)	-8.6%
2016	1,168,906	1,518,065	349,158	30%	228,967	17.8%
2017	1,258,417	1,737,043	478,627	38%	218,979	14.4%
2018	1,809,460	2,007,851	198,391	11%	270,808	15.6%
2019	2,762,076	2,965,509	203,432	7%	957,657	47.7%

Source: *BUDGET Department*

Note: Excludes overtime related to a hurricane in Fiscal Year 2018.

CONCLUSIONS

This audit produced the following conclusions.

1. General Payroll Controls Appeared Adequate

We reviewed payroll internal controls, and analyzed payroll and timekeeping records, including data from PeopleSoft and Time Collection Devices (TCDs), for indications of any unusual trends or inappropriate activities such as:

- (a) Unusual overtime hours;
- (b) Trends for missed or incorrect time clock punches by the same employee;
- (c) Improper classification of employees as exempt or non-exempt;
- (d) Exempt positions inappropriately receiving overtime or compensatory time;
- (e) Inappropriate payments for compensatory time; and
- (f) Unusual access rights to PeopleSoft Timekeeping records.

We also checked if non-exempt employees appropriately received overtime and compensatory time, and that hourly overtime rates were correctly calculated and accurately paid for 100 sample employees over 23 sample pay periods.

Additionally, we obtained data for SP employees for a selected pay period during fiscal year 2019. We compared the TCD data to PeopleSoft timesheet data to verify the accurate transfer and recording of employees' punch-in and punch-out times for non-sworn SP employees (Sworn police officers do not utilize TCD's.)

We found no indication of unusual trends or inappropriate activities for the above areas ((a) through (f)) based on the review of sample employee's payroll records.

Management's Response: Management concurs. (Please see page 13.)

2. Overtime Not Always Pre-approved As Required

School Board Policy 6.12 (1)(c.) requires overtime and extra work hours be pre-approved in writing by the appropriate administrator/supervisor prior to time being worked. It states,

'All cash overtime or compensatory time shall be approved in writing by the appropriate administrator/supervisor prior to the time being worked. Any employee who works overtime hours without obtaining authorization may be subject to disciplinary action.'

To determine compliance with the policy, we examined overtime activity for 55 sample employees. We examined 233 **PBSD 1959** activity preapproval forms, as well as the 67 corresponding **PBSD 1960** summary overtime reports. Our review found the following:

- Supervisors did not consistently ensure **PBSD 1959** and **PBSD 1960** forms were submitted, completed, and/or signed/dated. More specifically:
 - 201 (86%) of 233 **PBSD 1959** forms were either not signed by the Supervisor/Principal, or were not dated (so we could not determine if they were pre-approved).
 - The corresponding 67 **PBSD 1960** forms listed 479 overtime activities. However, 249 (52%) of the 479 overtime activities did not have a supporting **PBSD 1959** form; thus, there was no evidence of preapproval of the overtime.
 - Eight of the 67 **PBSD 1960** forms were not signed by a Supervisor; thus, there was no assurance that the 49 overtime activities listed on those forms were authorized.
- Three (5%) of the 55 sample employees utilized unofficial forms to document their overtime hours, without specifying the purpose of overtime or obtaining supervisor preapproval or authorization.
- For one employee, there was no documentation demonstrating preapproval or authorization of overtime.

We also noted:

- Forms **PBSD 1959** and **PBSD 1960** are not automated; and therefore, information needed may not be included in the forms in order for employees to receive overtime.
- Forms **PBSD 1959** and **PBSD 1960** do not require the approvers' printed names; therefore, there is no assurance that an authorized person signs the form and approves the overtime.
- There are no written procedures or formalized training related to recording, approving, and processing SP overtime.

Lack of proper pre-approved and/or authorization of overtime could result in unnecessary overtime expense.

Our Report #2017-07 '*An Employee's Overtime Payroll in School Police Department*' also noted that overtime was not pre-approved in writing.

Recommendations:

To help ensure compliance with School District rules and proper approval for overtime as required by **School Board Policy 6.12 (1.) (c.)** the SP Department should:

1. Require employees to obtain their supervisor's signature on form **PBSD 1959** prior to working overtime. This includes the Principal, if a school activity.
2. Require final approval from the appropriate supervisor on form **PBSD 1960**.

3. Develop overtime procedures and train all employees on payroll requirements.
4. Revise forms **PBSD 1959** and **PBSD 1960** to add a field for the printed name of the approver.
5. Automate the forms for overtime approval. Certain fields should be required in order for employees to be able to submit the form. At a minimum, the following fields should be required: employee ID, employee and supervisor name, employee and supervisor signature blocks, date, and hours worked. Also, adding fields for callback case numbers and task codes should be considered.

Management's Response: *Management concurs. Chief Kitzerow has established overtime review protocols and audit procedures where none previously existed. As a result, the Chief discovered several troubling practices. These practices included 1) a policy allowing all overtime to be treated as call back pay regardless of the number of hours an officer had worked that week; 2) officers being paid overtime instead of \$35.00 an hour for working non-contract days; and 3) officers working leases or other events, telling the schools to keep the \$35.00 an hour pay and then turning in those hours as overtime to School Police. Upon discovery, Chief Kitzerow put an immediate end to these practices and requested an IG investigation.*

Under some circumstances, the nature of police work does not accommodate opportunities for police overtime to be pre-approved. For example, among other situations, emergency circumstances, reports of criminal activities, threats made against our school systems, reported acts of violence, compliance with mandatory safe school statutes, burglar alarms, and other after school issues that place our students, schools, and staff in dangerous situations.

As an accepted industry standard, overtime expenses in this category typically represent non-controllable, or unplanned overtime and is categorized in this manner simply because it is impossible to predict the occurrence, frequency, or duration of these types of events. Oftentimes, work at active calls and crime scenes must continue beyond the normal work schedule. Additionally, after-hour employee call-out activity does not lend itself to multiple levels of approval.

Under the direction of Chief Kitzerow, the School Police have established procedures requiring pre-approval of all pre-planned, controllable overtime. Examples of controllable or planned overtime include special events such as sporting or band competitions, large scale school events, school-wide parent-teacher meetings, and other school related activities involving large crowds, traffic management, and student and school safety.

Both planned and unplanned overtime activities are closely monitored and reviewed to ensure the appropriate staffing levels, capable of maintaining the integrity of events, as well as ensuring the safety of the patrons and community.

The School Police Department has hired over 150 officers in the last twenty-one (21) months. This increase in officers not only adds to the safety and security of our District, but as these

officers become operational, should reduce the overall required amount of overtime being incurred. The School Police Department is now better equipped to strengthen key areas associated with enhanced coverage, oversight and accountability.

The School Police Department is currently collaborating with the Purchasing, Accounting, and ERP departments to invest in software designed to enhance the control, as well as, the reporting and tracking of overtime. The vendor selection process is ongoing at this time.

While waiting for the new software, School Police has revised and automated PBSD 1960 as recommended. School Police, in conjunction with the principal's leadership and District IT, is currently working on the automation of PBSD 1959, which will include the recommended changes. Additionally, a training module covering School Board Policy 6.12(1.)(c.), payroll requirements and overtime guidelines is currently in development. (Please see page 13.)

3. Overtime Rate for School Police Officers Inconsistent with the *Collective Bargaining Agreement*

Article 20.4 of the *CBA* states: ‘Any school police officer who is requested to work on a non-contract day shall be compensated at the rate of \$35.00 per hour...’. However, effective June 6, 2017, the former SP Chief implemented a new overtime pay guideline that allowed officers to be paid the overtime rate (1.5 times their regular hourly rate) for work performed on non-contract (NC) days. The new rule was not consistent with *Article 20.4* of the *CBA*. As a result, employees were paid time and a half (1.5) instead of the \$35 per hour rate required by ‘*Non-Contract days*’ during the time period of June 6, 2017, to October 19, 2018.

To implement the former Chief’s directive, the Callback duty earnings code ‘*CBD*’ was used to pay staff one and one-half (1.5) times the regular hourly rate on NC days, as that earncode was readily available to use. However, callback duty ‘*CBD*’ is defined in *Article 17.5* of the *CBA* as follows:

‘Any bargaining unit member called back to work prior to the start of his/her next regularly scheduled shift shall receive a minimum of three (3) hours pay at one and one-half (1.5) times his/her regular hourly rate.’

Although the minimum of three hours pay was not appropriately given to staff for regular hours worked on NC days, use of the Callback Duty code (‘*CBD*’) was not consistent with the collective bargaining agreement and was misleading.

In mid-October 2018, the current School Police Chief took appropriate corrective action by rescinding the former Chief’s directive.

Estimated Fiscal Impact

We examined PeopleSoft payroll records and other data provided by School Police in order to determine the estimated financial impact of paying staff 1.5 times the regular rate instead of

\$35 per hour for work during non-contract days. During the time period the former Chief's directive was in effect (June 6, 2017 to October 19, 2018), there were approximately 9,315.50¹ 'CBD' hours during 'Non-Contract days' (NC) totaling \$446,338 in payroll. (See Table 4). If the \$35 per hour rate had been paid for these hours instead of time and a half (1.5), the amount paid would have been approximately \$326,060, or approximately \$120,278 less.

Table 4			
CBD Hours Reported From 6/6/2017 Thru October 19, 2018			
# CBD Hours	CBD Rate (1.5 hourly rate) * Hours	Non-Contract Rate (\$35 / hour) * Hours	Difference
9,315.50	\$446,338	\$326,060	\$120,278

Corrective Action Already Taken:

Proper corrective action has been implemented by the current Chief of Police to pay the rate pursuant to the agreed upon provisions in the **CBA**.

***Management's Response:** Management concurs. The prior payout for non-contract days was not consistent with the Collective Bargaining Agreement and, as noted in the Audit, Chief Kitzerow implemented corrective action as soon as the discrepancy was discovered. (Please see page 13.)*

4. Monitoring of Overtime Needed

We analyzed Fiscal Year 2018 overtime amounts earned as compared to annual salaries for all 264 SP employees and noted that:

- 54 (20%) of 264 employees earned 30% or more of their annual salary from overtime.
- 39 (15%) of 264 employees earned 40% or more of their annual salary from overtime.
- 20 (8%) of 264 employees earned more than 50% or their annual salary from overtime.
- 34 (13%) of 264 employees received between \$20,000 and \$42,630 in overtime pay.

Some of the overtime was related to school activities where police security was needed. Also, we learned that vacant positions in the Emergency Dispatch area contributed to significant overtime for a group of employees. While overtime appeared to be justified, School Police

¹ Data obtained from School Police records. Amounts excluded valid 'CBD' hours and amounts based on a file provided by SP.

management does not regularly monitor overtime expenditures or periodically analyze the optimal staffing levels needed to minimize payroll expenditures.

The effects of unmonitored overtime can result in large amounts of overtime for a group of employees that may result in employee fatigue and decreased work quality.

A prior OIG report #2017-07 ‘*An Employee’s Overtime Payroll in School Police Department*’ commented that:

‘To further enhance the implementation of School Board Policy 6.12(1)(c) ...the District should consider establishing guidance to manage individual employee overtime, including assessing staffing levels in light of aggregate overtime, and taking into account of the potential financial impacts.’

Recommendation:

To efficiently manage overtime expenses, SP management should monitor employee overtime and assess the optimal staffing levels periodically by:

- Comparing overtime expenses to budgeted amounts;
- Monitoring overtime activities to help identify trends, and/or determine other staffing levels in lieu of use of overtime; and
- Perform cost-benefit analysis for overtime versus adding new positions or filling positions that remain vacant for long periods of time.

Management’s Response: *Management concurs. As noted in #2 above, the purchasing of new software will greatly improve the monitoring and control of overtime. This new platform is increasingly critical as we continue to hire additional officers and other staff to meet both our statutory obligations and our mission to protect our schools.*

School Police has repeatedly attempted to fill critical civilian positions to no avail. Many potential hires have declined job offers citing non-competitive salaries as the primary reason. In the meantime, the current civilian staff are working the hours necessary to ensure compliance with the law and continued functioning of the Department. (Please see page 13.)

– End of Report –

PBSD 1959 – School Police Department - Police Officer Activity Report



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
SCHOOL POLICE DEPARTMENT
POLICE OFFICER ACTIVITY REPORT



ATTACH THIS FORM TO "POLICE OFFICER OVERTIME REPORT" PBSD 1960

Name _____ Employee ID # _____
First Last

School _____

Location of Event (School) _____

Day / Date of Event _____

Estimate of Hours to be Worked _____

Event Description _____

Rate: Time + 1/2 N/C

Type of Event: School Police School Activity Lease Other : _____

Prior Approval of School Police Supervisor Date Prior Approval of Principal / Assistant Principal Date

Hours Worked (*Military Time Designation*):

First Billing Information

Bill to: School School Police Other

(*name school or other*) _____

Begin Time: _____

End Time: _____

Total Hours Worked:

Second Billing Information (*if applicable*)

Bill to: School School Police Other

(*name school or other*) _____

Begin Time: _____

End Time: _____

Total Hours Worked:

I certify that the foregoing is a complete and accurate record of hours worked during the event shown, or is the projected record of time anticipated to be worked during the upcoming event. Any differences in the above projected time and actual time worked during the upcoming event shall be immediately reported after the event.

Prior Approval of Principal/Sponsor/Police Supervisor Date Signature of School Police Officer Date

PBSD 1960 – School Police Department – Overtime Report



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
SCHOOL POLICE DEPARTMENT

OVERTIME REPORT

Indicate Pay Period (MM/DD/YY) _____ to _____

NAME (First Last)		EMPLOYEE ID NUMBER	SCHOOL/LOCATION					
DATE	BEGINNING TIME	ENDING TIME	NO. HRS. WORKED	PAY RATE OT N/C	BILL TO		ACTIVITY	
					SCHOOL/DEPARTMENT NAME	SCH/DEPT #		
				<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>			
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				<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>			

Total number of hours worked

I certify that the foregoing is a complete and accurate record of hours worked during the event shown, or is the projected record of time anticipated to be worked during the upcoming event. Any differences in the above projected time and actual time worked during the upcoming event shall be immediately reported after the event.

Signature of School Police Supervisor _____ Date _____
Signature of Chief of School Police _____ Date _____
Page _____ of _____ SP

Management's Response



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FL

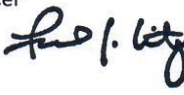
FRANK J. KITZEROW, MPA
CHIEF OF POLICE/SCHOOL SAFETY SPECIALIST

WANDA F. PAUL, M.Ed., MBA
CHIEF OPERATING OFFICER

SCHOOL POLICE DEPARTMENT
3330 FOREST HILL BOULEVARD, B-127
WEST PALM BEACH, FL 33406-5869

PHONE: 561-434-8435 / FAX: 561-434-8186
WWW.PALM BEACHSCHOOLS.ORG

MEMORANDUM

TO: Wanda Paul, Chief Operating Officer
FROM: Frank J. Kitzerow, Chief of Police 
DATE: April 17, 2020
SUBJECT: Response to Audit of School Police Overtime Payroll

Following is Management's response to the Audit of School Police Overtime Payroll.

1. General Payroll Controls Reviewed Were Adequate

Management concurs.

2. Overtime Not Always Approved as Required

Management concurs. Chief Kitzerow has established overtime review protocols and audit procedures where none previously existed. As a result, the Chief discovered several troubling practices. These practices included 1) a policy allowing all overtime to be treated as call back pay regardless of the number of hours an officer had worked that week; 2) officers being paid overtime instead of \$35.00 an hour for working non-contract days; and 3) officers working leases or other events, telling the schools to keep the \$35.00 an hour pay and then turning in those hours as overtime to School Police. Upon discovery, Chief Kitzerow put an immediate end to these practices and requested an IG investigation.

Under some circumstances, the nature of police work does not accommodate opportunities for police overtime to be pre-approved. For example, among other situations, emergency circumstances, reports of criminal activities, threats made against our school systems, reported acts of violence, compliance with mandatory safe school statutes, burglar alarms, and other after school issues that place our students, schools, and staff in dangerous situations.

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As an accepted industry standard, overtime expenses in this category typically represent non-controllable, or unplanned overtime and is categorized in this manner simply because it is impossible to predict the occurrence, frequency, or duration of these types of events. Oftentimes, work at active calls and crime scenes must continue beyond the normal work schedule. Additionally, after-hour employee call-out activity does not lend itself to multiple levels of approval.

Under the direction of Chief Kitzerow, the School Police have established procedures requiring pre-approval of all pre-planned, controllable overtime. Examples of controllable or planned overtime include special events such as sporting or band competitions, large scale school events, school-wide parent-teacher meetings, and other school related activities involving large crowds, traffic management, and student and school safety.

Both planned and unplanned overtime activities are closely monitored and reviewed to ensure the appropriate staffing levels, capable of maintaining the integrity of events, as well as ensuring the safety of the patrons and community.

The School Police Department has hired over 150 officers in the last twenty-one (21) months. This increase in officers not only adds to the safety and security of our District, but as these officers become operational, should reduce the overall required amount of overtime being incurred. The School Police Department is now better equipped to strengthen key areas associated with enhanced coverage, oversight and accountability.

The School Police Department is currently collaborating with the Purchasing, Accounting, and ERP departments to invest in software designed to enhance the control, as well as, the reporting and tracking of overtime. The vendor selection process is ongoing at this time

While waiting for the new software, School Police has revised and automated PBSO 1960 as recommended. School Police, in conjunction with the principal's leadership and District IT, is currently working on the automation of PBSO 1959, which will include the recommended changes. Additionally, a training module covering School Board Policy 6.12(1)(c), payroll requirements and overtime guidelines is currently in development.

3. Payments to School Police Officers Inconsistent with the *Collective Bargaining Agreement*

Management concurs. The prior payout for non-contract days was not consistent with the Collective Bargaining Agreement and, as noted in the Audit, Chief Kitzerow implemented corrective action as soon as the discrepancy was discovered.

4. Monitoring of School Police Overtime Needed

Management concurs. As noted in #2 above, the purchasing of new software will greatly improve the monitoring and control of overtime. This new platform is increasingly critical as we continue to hire additional officers and other staff to meet both our statutory obligations and our mission to protect our schools.

School Police has repeatedly attempted to fill critical civilian positions to no avail. Many potential hires have declined job offers citing non-competitive salaries as the primary reason. In the meantime, the current civilian staff are working the hours necessary to ensure compliance with the law and continued functioning of the Department.