

OFFICE OF THE INSPECTOR GENERAL
FINAL AUDIT REPORT
Department of Park and Recreation
Park Security Unit Overtime Practices

INTRODUCTION

The Office of the Inspector General audited the Park Security Unit, an entity of the Department of Park and Recreation's Operations Division, to assess if the Unit followed Miami-Dade County and the Park and Recreation Department's overtime policies and procedures.

Results Summary

Between January 1, 2001 and August 31, 2003, Park Security Unit members collectively received approximately \$293,000 in overtime payments. The Unit's four supervisory personnel received overtime compensation of \$175,000, or 60% of the Unit's total overtime compensation, whereas the Unit's 28 rank and file members, who worked all or some part of the 32-month period, received approximately \$118,000, or 40% of the overtime payments.

Approximately 86% of the Unit's total overtime, valued at about \$248,000, was the result of County and privately sponsored special events. The Department has allowed the Acting Chief of the Unit to maintain his "acting" designation for four (4) years, which allows this individual to collect reimbursement for his overtime hours at the rate of time and one-half of his regular payroll rate.

Documentation either does not exist or does not show supervisory approval for overtime worked by Unit supervisors. Numerous instances were noted where Unit supervisors approved rank and file officer overtime requests on days when the supervisors were either on leave that day or it was their regular day off. The Park Security Unit has not maintained satisfactory records documenting supervisory personnel overtime.

Also, the current rate charged by the Corporate Events Office is inadequate and does not cover the actual cost of park security officer services. A lack of communication between the Park and Recreation Department's Corporate Events Office and the Park Security Unit resulted in unfulfilled security commitments to private sponsors of events. Moreover, the Acting Chief of the Park Security Unit scheduled privately sponsored special events circumventing the Department's Corporate Events Office. Adherence to the Unit's overtime distribution policy was not well documented and the Unit has not developed a written standard regarding the number of officers required to staff corporate events.

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TERMS USED IN THIS REPORT

Miami-Dade County (County)
Office of the Inspector General (OIG)
Department of Park and Recreation (Department)
Chief of the Park Security Unit (Acting Chief)
Park Security Unit (Unit)
Payroll and Attendance Record (PAR)

GOVERNING AUTHORITY

In accordance with Section 2-1076(c)(1) of the Code of Miami-Dade County, the Office of the Inspector General shall have the authority and power to review past, present, and proposed County and Public Health Trust programs, accounts, records, contracts and transactions.

BACKGROUND

Section 2-86.2 of the Code of Miami-Dade County governs the appointment process for and experience qualifications of park security officers. Park security officers are charged with enforcing county ordinances, rules and regulations pertaining to the conduct of members of the public, while using County facilities managed by the Park and Recreation Department. Uniforms or badges or both identify park security officers. Park security officers are unarmed. The Park Security Unit is part of Park and Recreation Department's Operations Division, and is currently headed by an interim acting chief.¹ The Acting Chief of the Unit reports directly to the Department's Assistant Director of Operations.

Park security officers are paid overtime at one and one-half times their base salary rate, when overtime is required. Per the Department's Operation Manual, Section 2.160, *Overtime*, which incorporates County Administrative Order 7-9, *Overtime Policy*, Unit personnel are paid overtime for all hours worked in excess of their standard workday and for all hours worked in excess of their standard work week (40 hours weekly).

The Acting Chief issued a memorandum, dated November 28, 2000, stating that "The Park Officer Captain will serve as the Department's Off-Duty Assignment Coordinator,

¹ The Acting Chief is referred to as both interim chief and acting chief in his personnel file. However, the collective bargaining agreement for supervisors refers to "Acting Appointments"; therefore, throughout the remainder of the report, the term "Acting Chief" refers to the position of Chief of the Park Security Unit.

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[sic] all issues regarding the distribution of overtime will be handled by his office.” To document overtime assignments and supervisory approval, the Unit requires each individual to submit a *Request for Leave and Overtime Form* for all overtime hours. On this form, there are spaces for three (3) supervisory signatures—Chief, Captain, and Lieutenant—in addition to the space for the requesting employee’s signature. The Unit’s practice or informal policy is that all approval signature spaces must be filled.

The Unit also provides security services for special events. These special events are different from the daily recreational activities sponsored by the Department, and can be private (non-public) entities using the County’s park facilities. Private entities can rent park facilities by paying the required fees and completing other requirements.² Private entities may be corporations, hospitals or individuals hosting events at a County operated park facility. Sponsors of these private events generally schedule their use of a park facility through the Park and Recreation’s Corporate Events Office. Private event sponsors are required to fully reimburse the Department for all County costs, which include both regular duty and overtime costs of assigned park security officers. (See footnote 1, below.)

The Unit’s office is physically located at A.D. Barnes Park off Bird Road and 70th Avenue. The secretary opens the office at 10 AM and typically is the sole individual staffing the office between 10 AM and 2 PM. Regular office hours are 10 AM – 6 PM Monday through Friday. Officers work ten-hour shifts for four consecutive days followed by three days off. Park Security Unit Officers work either the first shift beginning at 2 PM and ending at 12 PM (midnight) or the second shift beginning at 4 PM and ending at 2 AM the following morning.

The Unit’s budgeted headcount consists of one Chief, four supervisors (one captain and three lieutenants), twelve officers and one Office Support Specialist 2 (secretary). At the time of the audit fieldwork, however, there were only three supervisory personnel (one captain and two lieutenants) and ten officers.

AUDIT OBJECTIVES AND SCOPE

Our audit objectives were:

- To evaluate whether the Park Security Unit’s policies and procedures provide guidance to management for determining when it is necessary to work overtime.

² See County Administrative Order 8-3, *Special Event Permits in Park and Recreation Department Facilities*, and Department Operations Manual, Section 4.258, *Special Events Permit*.

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- To determine if the Unit follows prescribed steps to distribute overtime hours to employees.
- To determine if overtime is authorized and documented.
- To determine if overtime is supported by requests from Department officials or its Corporate Events Office.
- To determine the cost of the overtime and offsetting reimbursements from special events.

Our audit period was from January 1, 2001 to August 31, 2003. We reviewed County Administrative Orders, the Department's Operations Manual, other policies and procedures used by the Unit, as well as relevant provisions of the Collective Bargaining Agreements pertaining to overtime.³

We scheduled out regular hours and overtime hours worked for the period January 1, 2001 – August 31, 2003, in order to document Unit overtime hours and payroll costs. However, we tested 100 % of the Park Security Unit's internally generated *Request for Leave and Overtime Forms*, for the period January 1, 2002 – August 31, 2003, to verify the accuracy and timeliness of supervisory approval for overtime worked.⁴

We interviewed Park and Recreation representatives to gain an understanding of the Park Security Unit's implementation of its procedures relating to staff overtime, as well as for the scheduling and billing for reimbursable events. We reviewed PARs, as well as PAR change forms, *Request for Leave and Overtime Forms*, leave slips, *Park Officer Unit Daily Attendance Sheets*, *Park Officer Unit's Activity Sheets*, fax notifications from the Corporate Events Coordinator, site quote forms for reimbursable events, confirmation letters and invoices for reimbursable events, special permits, official receipts issued by the Park Security Unit, requests for Park Security Services not originating in the Corporate Events Office, manual salary calculations prepared by the Acting Chief and FAMIS Financial Transaction Coding Forms prepared by Park Operations.

³ Collective bargaining agreements reviewed included the Collective Bargaining Agreement between Miami-Dade County and the American Federation of State, County, and Municipal Employees, AFL-CIO, General Employees Local 199 with effective dates October 1, 2002 – September 30, 2005, as well as the Collective Bargaining Agreement between Miami Dade County, the Public Health Trust and the Government Supervisors Association of Florida OPEIU, Local 100 – Supervisory Employees with effective dates of October 1, 2002 – September 30, 2005.

⁴ The *Request for Leave and Overtime Form* is the source document reflecting supervisory approval(s) for overtime requests.

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FINDINGS AND RECOMMENDATIONS

SECTION I. OVERTIME USEAGE AND ALLOCATION

Finding No. 1: **The four highest-ranking officers in the Park Security Unit were compensated a combined total of \$175,175 for 6,592 overtime hours worked between January 1, 2001 – August 31, 2003, which represents 60% of the total amount of overtime compensation for the entire Unit.**

The four highest-ranking officers of the Unit worked 6,592 overtime hours, or almost 52% of the overtime hours between January 1, 2001 and August 31, 2003, as shown in TABLE 1. These hours equate to almost 60%, or about \$175,000, of the total Unit overtime compensation for the period.⁵ The rest of the Unit—the rank and file—comprising of 28 members, who worked all or some part of the 32-month period covered by this analysis, worked 6,161 overtime hours equating to 48% of the total number of overtime hours worked and received \$118,000 in overtime pay, or 40% of the overtime total paid. This top-heavy allocation of overtime clearly appears questionable.

TABLE 1—Park Security Unit Member Overtime

Rank	Number of Overtime Hours	Percentage of Total Overtime Hours	Overtime Paid Amounts	Percentage of Total Overtime Paid Amounts	Status Dates per Unit Seniority List
Captain	1,946.0	15.26%	\$51,854	17.64%	12/13/99
Lieutenant 1	1,699.5	13.33%	\$39,142	13.32%	04/30/01
Acting Chief	1,663.0	13.04%	\$55,219	18.78%	11/03/97
Lieutenant 2	1,283.5	10.06%	\$28,960	9.85%	04/01/01
Subtotal Supervisors	6,592.0	51.69%	\$175,175	59.59%	N/A
Subtotal Rank & File ⁶	6,161.0	48.31%	\$118,794	40.41%	03/09/98 – 05/26/03
Totals	12,753.0	100.00%	\$293,969	100.00%	N/A

⁵ The salary and related overtime cost was obtained from a report provided by the Enterprises Services Technology Department (ESTD). OIG auditors verified that both the hourly rate and O/T hours utilized by ESTD in its report corresponds to the rate in effect at the time the O/T was earned. The cost, as shown, does not include payroll burden. Payroll burden consists of mandatory Florida Retirement System employer contributions, as well as Social Security and Medicare contributions.

⁶ One rank and file officer worked a total of 751.5 hours of overtime. This officer worked the fifth highest number of overtime hours during the period audited (1/01/01-08/31/03). His seniority date of 11/1/99 precedes the Captain’s date by over one month.

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As a result of overtime, the four highest-ranking officers of the Unit substantially increased their total annual compensation (TABLE 2). For example, the Acting Chief's annual compensation in 2002 increased to \$70,155, from a base salary of \$47,630. Only partial year data was available for 2003 but, already, the Acting Chief had an over 50% compensation increase for that period. Also, there is an alarming trend since 2001 in overtime compensation for Unit supervisory personnel. In 2001, overtime compensation as a percentage of regular salary for supervisory personnel averaged approximately 35%. By 2003, the figure significantly rose to an almost 53%, for these personnel.

TABLE 2—Park Security Unit Supervisor Regular & Overtime Compensation

Year	Total Regular Salary	Total Overtime Compensation	Total Payroll	Overtime Compensation as a Percentage of Regular Salary
2001				
Acting Chief	\$40,342	\$13,795	\$54,137	34%
Captain	\$30,852	\$13,896	\$44,748	45%
Lieutenant # 1	\$26,839	\$10,007	\$36,846	37%
Lieutenant # 2	\$18,903	\$2,853	\$21,756	15%
2001 Totals	\$116,936	\$40,551	\$157,487	35%
2002				
Acting Chief	\$47,630	\$22,525	\$70,155	47%
Captain	\$38,777	\$21,078	\$59,855	54%
Lieutenant # 1	\$34,127	\$14,378	\$48,505	42%
Lieutenant # 2	\$31,094	\$15,652	\$46,746	50%
2002 Totals	\$151,628	\$73,633	\$225,261	49%
2003 (8 Months)				
Acting Chief	\$35,370	\$18,897	\$54,267	53%
Captain	\$29,739	\$16,879	\$46,618	57%
Lieutenant # 1	\$25,988	\$14,756	\$40,744	57%
Lieutenant # 2	\$23,590	\$10,455	\$34,045	44%
2003 Totals	\$114,687	\$60,987	\$175,674	53%

The Acting Chief issued the Park Security Unit's overtime distribution policy via a one-page memorandum, dated November 28, 2000. The memorandum states, "Overtime will be distributed according to the current Departmental seniority list." **(OIG EXHIBIT A)**

A specific example of when this policy did not appear to have been enforced was during one two-week pay period where Unit personnel collectively worked 597 hours of overtime. The PAR for this pay period showed that the four highest-ranking officers were compensated for 424 hours, or 71% of all overtime for the pay period. Of this total,

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the Captain was compensated for 135 hours or 23% of the overtime. The PAR further showed the Captain worked 14 straight days, one of which was a 19-hour day, followed by ten 16-hour days. The OIG finds this amount of hours worked excessive. Six rank and file officers each received compensation of less than forty overtime hours. Additionally, five rank and file officers worked no overtime for the pay period. The Unit seniority list showed that three rank and file officers have status dates preceding the Captain's.

Also, the memorandum establishes specific documentation procedures. One procedure requires that when an officer is offered an overtime assignment, a notation be made on both the original request and in an assignment book. Another procedure requires that when an officer declines an assignment offered, the officer must prepare an inner-office memo stating his/her decision not to work overtime. This memo is placed in the employees inner-office file. Neither the assignment book nor inner-office memos, reflecting an officer's decision not to work overtime, were prepared and/or maintained by the Unit. Thus, the auditors could not determine whether Unit overtime was distributed in accordance with the Unit policy. The data indicates that higher-ranking officers are receiving more overtime, at the expense of the rank and file officers, even those with greater seniority.

In addition, the practice of using supervisory personnel to meet overtime needs is not cost effective. Supervisory personnel are paid higher rates for their work hours and, accordingly, rank and file hourly rates are less; at times much less. The Unit's rank and file overtime rates for 2003 ranged from about \$17.00/hour to \$27.00/hour, while the Captain's overtime rate was over \$32.00/hour and the Acting Chief's hourly overtime rate approached \$39.00/hour.

Recommendation No. 1

The Park and Recreation Department should evaluate the results of the Unit's overtime assignments to determine whether such results are reasonable and desirable and whether the Unit should modify its policy and practices to result in a more equitable, cost effective distribution of overtime among all staff.

Department Response to Recommendation No. 1:

The Park and Recreation Department has reviewed the overtime practices of the Park Security Unit. The 86% of overtime worked at special events or off-duty assignments noted in the OIG's report, **was in addition to the Units primary mission** of providing evening and night security patrol service to 155 facilities seven days a week. After 9/11 the Park Security Unit assumed a bigger role, as police were no longer made available for the smaller special event assignments. We also considered hiring freezes, vacancies, vacation, sick leave and shift schedules, which impacted the scheduling of overtime. Our

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review of overtime assignments reinforced the Department's position that the services provided by the Park Security Unit exceed what should reasonably be expected with the resources allocated to this work group. The review further illustrated that the circumstances under which the overtime was worked were appropriate.

The Park Security Unit will continue to review each event on a case-by-case basis. However, generally the following guidelines will be utilized to assign Park Security personnel:

- One (1) Park Security Officer will be required for every 200 people
- One (1) Park Security Supervisor will be required for every four (4) officers
- One (1) Park Security Chief will be required for every three (3) supervisors

Overtime will continue to be distributed according to seniority and in compliance with the November 28, 2000, Overtime Distribution Policy memorandum from George Poulos, Acting Chief of the Park Security Unit.

OIG Rejoinder:

The Parks Department's response is elusive as it does not address the finding or the recommendation. In fact, it turns the finding on its head. The Department's response does set forth guidelines to be followed to assign park security personnel, including the staffing of supervisors, when staffing special events. Implementing the guidelines should substantially reduce supervisory overtime, as a supervisor will not be required to staff an event attended by fewer than 800 persons and where less than four officers are assigned. However, the Department, in its response, maintains adherence to the Acting Chief's policy, as memorialized on November 28, 2000, which does just the opposite. In light of the Department's promulgation of the above guidelines, it should be noted that any seniority-based policy for overtime distribution must necessarily exclude supervisory personnel. And because practically all overtime is based on special events staffing (100% of officer overtime and 78% of supervisory overtime), this distribution policy is directly affected.

*Nevertheless, the OIG reaffirms its finding regarding the lack of documentation in assigning overtime, the un-equitable manner in which it has been distributed, and the costly approach of assigning the bulk of overtime to supervisory staff for non-supervisory activities. **The OIG requests that as part of its 90 status report, the Department provide the OIG with the breakdown of the Unit's overtime utilization during this 90 day period.***

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Finding No. 2: An overwhelming amount of Unit overtime hours is for Special Events coverage.

Between January 1, 2002 and November 30, 2003, virtually every special event held at one of the Department's park facilities required security services necessitating park security officer overtime hours. In essence, automatic overtime is created by special events. One hundred percent of the rank and file overtime—the 6,161 hours shown in TABLE 1—and about 74% of supervisory overtime (over 4,800 hours) resulted from special events. Collectively, this overtime is valued at about \$248,000.

The four highest-ranking officers are accumulating overtime by performing site security duties at special events that, perhaps, should be routinely handled by rank and file officers. Also, as previously mentioned, supervisory personnel are paid for their overtime at higher rates than rank and file officers. This type of overtime for supervisory personnel is unwarranted.

We believe that these results raise questions about the adequacy of the Unit's headcount and/or its staff resource allocation and whether a greater number of officers, a better allocation of the current officer compliment or amended work schedule may help to reduce the overtime.

For example, OIG analysis of privately sponsored special events timing for the period January 1, 2002 through August 31, 2003 shows that 60% of the special events during the period occurred on a Saturday. Also, as previously stated, Unit personnel work four days on with three days off. Thus, one day a week all officers—supervisors and rank and file—are on duty. That day, under the current schedule, is Friday. Less than 2% of these special events occurred on a Friday. Should the Unit reschedule so that the one day that everyone is on duty is Saturday, we believe a good portion of Unit overtime may be eliminated with no adverse schedule impacts.

Recommendation No. 2

The Park and Recreation Department, as part of its Unit overtime evaluation, also should evaluate how changing staff allocations (shift assignments), work schedules and/or filling budgeted vacancies will reduce the Unit's overall payroll cost.

Department Response to Recommendation No. 2:

Currently there are seventeen (17) mobile Park Security Officers and three (3) on-site guards for a total complement of twenty positions in the Park Security Unit. At present, the Park Security Unit has two (2) vacant Park Security Officer positions and the Park Security Chief's position is currently vacant.

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The Units **primary responsibility** is to provide evening and night security patrol service to 155 facilities seven days per week. Park Security Officers are assigned to Districts, North, Central and South. The Unit is a mobile patrol that travels from park to park. Special assignments may also be assigned to work a specific Park or patrol a specific area more often at address identified security needs. The Unit operates two (2), ten (10) hour shifts. The first shift is from 2:00PM to 12:00 AM and the second shift is from 4:00 PM to 2:00 AM. On Fridays full staffing is deployed to allow adequate District coverage while allowing the Unit the opportunity to saturate identified special needs areas at the end of the work week, when the parks experience their highest level of night time non-organized activity.

The Park and Recreation Department recognizes that, notwithstanding special events, that the Park Security Unit does not have adequate resources to fulfill all the identified security needs of the Department. For the past three (3) budget cycles a PATC has been submitted with the Departments budget request that would add four (4) Park Security Supervisors and fourteen (14) Park Security Offices to the Unit. As of yet, funding has not been identified to accommodate this identified need.

The Department concurs with the OIG's recommendation that the Department fill budgeted vacancies. However, as evidence by the OIG's findings in this report, within the 32-month period that was examined, 28 different individuals occupied the 12 available Park Security Officer positions. Having a full complement in this classification has been an ongoing issue. Coupled with aggressive recruitment for new police officers, for which these individuals are prime candidates, and the frequent hiring freezes imposed to deal with the County's financial condition, meeting this objective has been elusive.

The OIG report acknowledges an overwhelming amount of the Units [sic] overtime is for special events. In the 32-month period covered in this report \$248,000 of the \$293,000 was attributed to special events or 86% of the Unit's total overtime.

As to special event assignments, those assignments would be more appropriately compared to off-duty assignments for police officers. Assignments are outside the scope of the unit's primary mission, but are a service the Department is expected and able to provide to our customer/patron. The Park Security Unit provides the required security personnel whom are more familiar with the park environment and typically, due to training, are more customer friendly.

OIG Rejoinder:

The Parks Department appears to agree with the finding; however, its response does not address the recommendation. It states: "At present, the Park Security Unit has two (2)

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vacant Park Security Officer positions and the Park Security Chief's position is currently vacant." The OIG would like to point out that the Chief's position has been occupied by an Acting Chief since February 2000. (See OIG Rejoinder for Finding and Recommendation # 3).

The Parks Department's response also includes an explanation for full staffing on Fridays due to a high level of night time non-organized activity; however, this is an unknown factor and may not occur on a regular basis. The OIG questions whether this a reasonable practice as documents reviewed demonstrate that Saturdays are the busiest day for known scheduled events. The Parks Department is implying that if the full staffing day were moved to Saturday, the Unit would require additional staffing on Fridays.

*The Parks Department response states "...special event assignments...would be more appropriately compared to off-duty assignments for police officers." The OIG therefore suggests that the Department establish an off-duty system to staff these special events. The Parks Department should look to the program established by the Miami-Dade Police Department, which includes set rates for the type of off-duty position to be staffed. The Department acknowledges in its response that these "Assignments are outside the scope of the unit's primary mission." The OIG questions the reasonableness of staffing these events utilizing Unit overtime when a more appropriate system exists to serve private patrons. **The OIG requests that an update on the progress of this recommendation implementation be included in the 90 day report.***

Finding No. 3: Chief Job Classification and Overtime Eligibility

The Acting Chief of the Park Security Unit has had his "acting" designation since February 17, 2000. As result of the "acting" designation, the Acting Chief has worked "out of class" enabling him to maintain his previous County occupational title and code. Thus, he remains covered by the *Collective Bargaining Agreement between Miami-Dade County, the Public Health Trust and the Government Supervisors Association of Florida OPEIU, Local 100 – Supervisory Employees*, with effective dates of October 1, 2002 – September 30, 2005. As such, the Acting Chief remains classified as "non-job basis" personnel entitled to overtime at time and one-half of his regular hourly rate of pay.

Article 18 of the aforementioned Collective Bargaining Agreement states:

In the event an employee is placed, by authorization of the concerned Department in a higher classification on an "acting" basis, pending the appropriate appointment from an established eligible list, such employees will receive a one (1) pay step increase for period of time served in the "acting" class.

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Approximately six months after his appointment as “acting” chief, this individual received a one (1) pay step increase.

Article 18 further states:

An acting appointment will be for an initial period of not more than six (6) months (13 pay periods). However; this initial time period may be extended for up to an additional six (6) months when the Department requests such extension from the Employee Relations Department.

An employee who is specifically authorized and assigned by the Department Director or their designee to temporarily assume the duties of a higher pay status classification for five (5) consecutive work days will receive a one (1) pay step increase for all consecutive hours worked in the higher classification.”

Four years after the initial appointment, this individual still is shown as “acting.” Neither the Department’s Human Resources Division nor the County’s Employee Relations Department personnel files, for the Acting Chief, contain the required request for extension documentation, as required by the Collective Bargaining Agreement. This prolonged period of “acting” designation is unreasonable and raises concerns that its continuance was purposeful.

If the Acting Chief were to be formally named “Chief,” then he would no longer be eligible for overtime. The classified service portion of County’s Pay Plan states that:

Classification titles designated with a plus (+) are assigned to a “job basis” work schedule. Employees serving in these positions are required to work varying schedules as necessary to accomplish the required work. The majority of these positions will normally require a forty (40) hour workweek, but if more than forty (40) hours of work are required, overtime compensation shall not apply.

One page of the County’s listing of occupation titles and codes is attached to this report as **EXHIBIT B**. Clearly shown on this page is a “+” next to the title Park Security Chief. The Department should recognize the adverse impact of its having maintained this position in an “acting” status on the Unit’s payroll cost, in noncompliance with County guidelines.

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Recommendation No. 3

The Park and Recreation Department should immediately commence an appropriate advertisement and selection process to make permanent its appointment of a qualified individual to the Chief of Park Security position.

Department Response to Recommendation No. 3:

The Acting Park Security Chief assumed that responsibility on February 17, 2000. This appointment was necessitated as a result of the previous incumbent in the Park Security Chief position being suspended without pay from his position on February 17, 2000 pending the final disposition of a criminal indictment. That resolution was achieved on June 3, 2003 when that individual resigned his position as Park Security Chief.

After going through the administrative process to exempt the position from the countywide hiring freeze, on December 22, 2003 a requisition was approved to recruit for the Park Security Chief position. Recruitment has been completed and an eligibility list established. It is anticipated that interviews will take place this month with an appointment being made in early April.

OIG Rejoinder (see below, combined for Recommendation 3 and 4).

Recommendation No. 4

The Miami-Dade County Employee Relations Department should review its monitoring of other County Departments and their handling of employees with “acting” designations to determine whether other Departments, or employees or both, are abusing this designation and, thus, reduce the amount of overtime payable to such employees, as a result of the abuse.

Department Response to Recommendation No. 4 (Employee Relations Department):

The Employee Relations Department’s (ERD) two-page response is attached in full. (Appendix B) It states, in relevant part:

Our records reflect that the employee in question is receiving out of class pay (CL) for the position of Park Security Chief in accordance with the provisions contained in the current Collective Bargaining Agreement . . . under Article 18 Acting Appointments paragraph #4 [sic – there is no paragraph #4, instead paragraph #3 is being quoted] . . . Accordingly, this employee received a one (1) pay step increase while maintaining the non-job basis designation of his permanent classification of Parks Security Supervisor and would therefore continue to be eligible for overtime compensation in accordance

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with the contract provisions under Article 29 Overtime Compensation. This employee was never designated as an Acting Appointment under the provisions of Article paragraph #1 and therefore, the six (6) month time limit provisions do not apply. [Emphasis added by the OIG] . . . The ultimate authority regarding the granting and monitoring of an employee[']s out of class pay is the applicable County Department including the responsibility of initiating a timely recruitment process to permanently fill a vacant position. The Parks and Recreation Department initiated recruitments in April 2002 and January 2004 in an effort to fill the vacant position of Park Security Chief. The January recruitment yielded seven (7) qualified applicants and the April recruitment yielded two (2) qualified applicants. The employee receiving out of class pay was found to be included on both eligible lists that were generated as a result of these recruitments. However, neither of these recruitment efforts resulted in a qualified candidate being appointed by the Department to the position.

OIG Rejoinder to both Parks and ERD's responses:

The Parks Department in its response to this finding (no. 3), and throughout its complete response, refers to this individual as the "Acting Chief." ERD refers to this individual as "the employee receiving out of class pay," so as not to trigger the six (6) month appointment period established by Article 18 paragraph #2. The employee, as early as November 18, 200, refers to himself as the "Interim Chief." He has also assumed the Chief's duties, including Unit payroll authorization and scheduling, for the past four years.

*The OIG disagrees with ERD in that this person is not the Acting Chief. A review of this individual's Personal Change Document (PCD) forms indicate that his receipt of the one step pay increase was premised on him being the acting chief and assuming those responsibilities. In fact, since February 2000, yearly evaluations refer to him as both acting and interim Chief. On the other hand, the Parks Department's response points to their inability to fill this position until the previous incumbent chief, under criminal indictment, formally resigned on June 3, 2003. The Parks Department also fails to acknowledge the two recruitment processes that ERD describes having taken place in April 2002 and January 2004. The Parks Department does anticipate that this position will be filled this month, April 2004, and **the OIG requests that we be provided with an update in the 90 day status report.***

*Moreover, ERD in its response regarding a system to track out of class pay (acting appointments), it states: "At this time, the County has not finalized a course of action for a system which would accommodate such a need. Please note that throughout various investigations of this nature, my staff has worked closely with members of the OIG and have expressed concerns about the lack of monitoring in the payroll system and the need for a time [sic] collection system." **The OIG requests that ERD continue to research***

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methods to implement such a system and report back to the OIG in the 90 day status report.

Again, the OIG emphasizes to ERD that it should take a more pro-active role in not only monitoring situations in which out of class pay is provided to employees, but also to encourage County departments to fill these important positions in a timely manner, and to question departments of their lengthy acting appointments.

The OIG reaffirms both its finding and recommendation.

SECTION II. OVERTIME APPROVALS AND DOCUMENTATION

Finding No. 4: Authorized personnel did not approve all of the Acting Chief's overtime hours.

The Acting Chief of Park Security was compensated for a total of 1,171.5 hours of overtime from January 1, 2002 – August 31, 2003,⁷ at a cost of \$41,422.⁸ Records show that only eighteen (18) of these overtime hours (1.5%) were “approved” by the Acting Chief’s supervisor, who is the Department’s Assistant Director of Operations. For audit purposes, we consider “approved” to mean that the Acting Chief e-mailed his intent to use overtime for the indicated reason(s) to the Assistant Director.

County Administrative Order (A.O.) No. 7-9, *Overtime Policy*, states, “Prior approval of the department head or his representative is required before overtime is permitted on a pre-planned basis.” (Emphasis added.) In addition, the Department’s own Operations Manual has a similar requirement. Unit records, for the period January 1, 2002 through August 31, 2003, show that the Acting Chief did not notify the Assistant Director, or otherwise obtain approval of 1,153.5 overtime hours, as required by County and Department guidelines.

The Department’s Operations Division provided evidence that, in lieu of formal requests, the Assistant Director began receiving e-mails in June 2003, providing notices of the Acting Chief’s overtime. From June 2003 to August 2003, the Acting Chief notified the Assistant Director of eighteen (18) overtime hours to attend regularly scheduled meetings or court appearances. Even after the Acting Chief began notifying the Assistant Director of this type of overtime, he failed to provide similar notices for 113.5 overtime hours for pre-planned events that were occurring during this same three-month period.

⁷ This period and data are a subset of the information earlier reported in TABLE 1.

⁸ See TABLE 1 and Footnote 5

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The issue is not whether the Acting Chief documents his own overtime. The Acting Chief typically prepared a *Request for Leave and Overtime Form* indicating the reason for (i.e., special event title) and number of overtime hours required. The issue is that he did not first obtain supervisory approval for his overtime; he did not forward the form to the Assistant Director for approval.

Another questionable practice relates to how the Unit prepares its PAR. The Acting Chief fills in his entire Unit's overtime hours, including his own, and then signs the form. His signature indicates his approval of the information listed thereon, including all of his own "unapproved" overtime hours. In light of the fact that as "acting" Chief, this individual is still classified as non-job basis and thus eligible for overtime (see Finding No. 3) and that he fills out and approves the PARs, the OIG believes that this practice, especially in context of the lack of supervisory approval, is a serious procedural control weakness.

The Acting Chief did not properly notify his supervisor—the Assistant Director of Operations—of the circumstances requiring that he work overtime as required in the County and the Department's guidelines. Also, the Acting Chief approves his Unit's PAR, which includes his unapproved overtime. We believe that this current environment provides an opportunity for potential abuse and/or misuse of overtime; accordingly, corrective action is necessary.

Recommendation No. 5

The Department needs to enforce its overtime approval procedures, as applied to the Acting Chief of the Park Security Unit. Additionally, the Department must adhere to the County's standard requirement of pre-approval as stated in A.O. 7-9.

Department Response to Recommendation No. 5:

The Acting Chief has been instructed that the Department's Operations Coordinator will pre-approve all future overtime he may be required to work. A review of all overtime during this period illustrated that the circumstances under which the overtime was work were appropriate.

OIG Rejoinder:

The Parks Department's response indicates that it agrees with the finding and recommendation, and that it will abide by both County and departmental requirements regarding the pre-approval for all future overtime, including the Acting Chief's, which will be pre-approved by his supervisor.

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Recommendation No. 6

The Department should consider taking appropriate administrative action relative to the Acting Chief's 1,170 unapproved overtime hours identified above.

Department Response to Recommendation No. 6:

A review of all overtime during this period illustrated that the circumstances under which the overtime was worked were appropriate. As stated above, the Acting Chief has been instructed that the Department's Operations Coordinator will pre-approve all future overtime he may be required to work.

OIG Rejoinder:

The Parks Department's response indicates that the Department agrees with the finding but disagrees with the recommendation. The Department did not provide details of its review which it used to conclude that the overtime worked was appropriate. Again, it must be noted that much of the overtime was for pre-planned, regularly scheduled events and court appearances. The OIG requests that the details of the Department's review be provided to the OIG in the 90 day status report.

Finding No. 5: The Acting Chief did not properly sign and date all overtime request forms submitted by the Captain from January 1, 2002 to August 31, 2003.

The Captain was compensated for a total of 1,302 hours of overtime from January 1, 2002 - August 31, 2003,⁹ at a cost of \$37,957.38 (see Footnote 5), most of which was not approved in accordance with the A.O. 7-9, *Overtime Policy* and the Department's own Operations Manual, Section 2.160, *Overtime*.

Procedures require that an individual obtain the prior approval of the department head or designated representative before working overtime on a pre-planned basis. The Captain's *Request for Leave and Overtime Forms* show that out of 1,302 overtime hours, only 197.5 hours (15%) were approved in accordance with the guidelines and that for the remaining 85% of overtime hours:

⁹ This period and data are a subset of the information earlier reported in TABLE 1.

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- The Acting Chief did not approve 707 hours, or 54% of the overtime worked by the Captain, until after the overtime was worked.
- The Acting Chief signed but did not date fifty-one of the Captain's requests for overtime, representing 404.5 hours or 31% of the overtime worked by the Captain.

Recommendation No. 7

The Park and Recreation Department needs to re-emphasize to the Acting Chief the importance of approving overtime, in accordance with County and departmental guidelines.

Department Response to Recommendation No. 7:

The Acting Chief has been informed of the importance of approving all overtime in accordance with established County procedures and Department guidelines

OIG Rejoinder:

The Parks Department's response indicates that it agrees with the finding and recommendation, and states that the Acting Chief will abide by both County and Department requirements in the future regarding the pre-approval for all of staff's overtime.

Finding No. 6: The Captain and two Lieutenants approved a total of 654 hours of overtime (from January 1, 2002 thru August 31, 2003) on days when their own time and leave records showed that they were not working on that day (i.e. their day off or on leave).

Rank and file officers were compensated for 654 hours of overtime without always obtaining prior approval following established Unit practices. To document overtime assignments and supervisory approval, the Unit requires each individual to submit a *Request for Leave and Overtime Form* for all overtime hours. On this form there are spaces for three (3) supervisory signatures—Acting Chief, Captain, and Lieutenant—in addition to the space for the requesting employee's signature. The Unit practice is that all approval signature spaces must be completed. Also, it is not unreasonable to assume that such approvals should be obtained prior to the overtime occurrence.

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We compared PAR sheets and daily sign in logs to *Requests for Leave and Overtime Forms* completed by the rank and file officers for the period January 1, 2002 through August 31, 2003.¹⁰ We detected discrepancies as the Captain approved a total of 128 requests for overtime forms representing 609 hours of overtime, and the two Lieutenants approved 6 requests for overtime representing 45 hours of overtime, on days they were on leave or it was their regular day(s) off. (We found no similar discrepancies wherein the Acting Chief “approved” overtime when he shown as off duty.)

The *Requests for Leave and Overtime Forms* could have been dated either before or after the rank and file officers worked overtime, which would have required the Captain and the Lieutenants to predate or postdate the forms. Also, it is possible that these individuals stopped into the office on their day off (or while on leave) to sign the *Requests for Leave and Overtime Forms*; however, this is an unlikely practice. Rather than speculate on how the *Requests for Leave and Overtime Forms* were dated on days that supervisory employees were on leave, we can conclude that the Captain and Lieutenants did not complete the forms in accordance with Unit practices.

For example, the Captain used annual leave for three weeks beginning September 16, 2002 thru October 6, 2002. He returned to the Unit on October 7, 2002. Unit staff requests for overtime show that he approved (signed and dated) a total of 118.5 hours of overtime and 90 hours of sick leave during this three-week period. The Captain purportedly signed and dated the *Requests for Overtime Forms* while he was out on a three week vacation. Again, this is an unlikely practice and is not reasonable.

According to the Unit’s Table of Organization, the two Lieutenants are direct subordinates of the Captain. The two Lieutenants are represented by the letters **C** and **O** on the below TABLE 3. The Captain, according to his dated signature, approved a total of 366.5 overtime hours for the two Lieutenants on days that he was not working.

TABLE 3—Questionable Supervisory Overtime Approvals

Employee	Number of instances Lieutenants approved O/T on days they were on leave or it was their regular day off	Number of O/T Hours approved by Lieutenants on days they were on leave or it was their day off	Number of instances the Captain approved O/T on days he was on leave or it was his regular day off	Number of O/T Hours approved by Captain on days he was on leave or it was his day off
A	0	0.0	1	6.5
B	0	0.0	2	17.0
C	0	0.0	47	210.0
D	1	10.0	2	20.0
E	1	8.0	3	17.0
F	0	0.0	0	0.0

¹⁰ This period and data are a subset of the information earlier reported in TABLE 1.

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Employee	Number of instances Lieutenants approved O/T on days they were on leave or it was their regular day off	Number of O/T Hours approved by Lieutenants on days they were on leave or it was their day off	Number of instances the Captain approved O/T on days he was on leave or it was his regular day off	Number of O/T Hours approved by Captain on days he was on leave or it was his day off
G	1	7.0	3	23.0
H	0	0.0	0	0.0
I	0	0.0	0	0.0
J	0	0.0	2	11.5
K	1	4.0	5	26.5
L	1	10.0	4	34.5
M	1	6.0	8	30.0
N	0	0.0	0	0.0
O	0	0.0	40	156.5
P	0	0.0	5	28.0
Q	0	0.0	0	0.0
R	0	0.0	0	0.0
S	0	0.0	1	7.5
T	0	0.0	5	21.0
Totals	6	45.0	128	609.0

Not dating *Requests for Leave and Overtime Forms*, in accordance with Unit practices, is an example of poor management. Likewise, allowing pre-signed request forms to be dated by others is reckless management. Supervisory personnel dating overtime request forms on days when they are not working diminishes the value of the documentation supporting the overtime approval and invites questions of its authenticity and appropriateness. This type of cavalier approach to supervisory responsibilities cannot be tolerated.

Recommendation No. 8

The Department should instruct the Acting Chief to more closely review the preparation of overtime requests to ensure his supervisory subordinates are appropriately approving overtime.

Department Response to Recommendation No. 8:

The Acting Chief has been informed of the importance of approving all overtime in accordance with established County procedures and Department guidelines. Although it has been a frequent practice of the unit supervisors, the Park Security Supervisors will be instructed to discontinue the voluntary practice of coming into the office to visit or perform work on there scheduled days off or while on leave. [Emphasis supplied by OIG]

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OIG Rejoinder:

The Parks Department agrees with the recommendation; however, the response does not address the finding. The Department acknowledges that it condoned the prohibited practice of a non-job basis employee visiting the office, and doing work, on their day(s) off. This practice should have never been allowed to occur as it exposes the County to potential liabilities such as claims for additional overtime worked or injuries incurred while on the premises.. Administrative Order No. 7-9 which has been in effect since October 1976 provides clear guidelines for overtime as well as the accrual of overtime. The Administrative Order states "...liability for overtime compensation will accrue by allowing employees to perform work before or after working hours or during lunch periods." These guidelines should have been followed by the Department.

*But what is even more troubling is the Department's explanation that these overtime slips were in fact signed by the supervisors on the correct dates (as noted by the date next to their signature). In the example cited by the OIG in the body of this finding, the Captain approved 118.5 hours of overtime and 90 hours of sick leave while he was on a three week vacation. **For the period September 16 – October 6, 2002, the Captain came in to the office on 18 days (18 out of 21) to sign a total of 37 slips. This is unbelievable. (See OIG Exhibit C)** But had it actually occurred, management must seriously question the judgment of intermediate supervisory personnel (the Acting Chief or his supervisor, the Operation Division Chief). (See also OIG Rejoinder to the Recommendation No. 9.) **If this was not the case, as the OIG is more likely to believe, the Department needs to submit a revised response and explanation for the error.***

The OIG reaffirms both its finding and recommendation.

Recommendation No. 9

The Department should consider appropriate administrative action relative to the questionable approval of the *Request for Leave and Overtime Forms* noted above.

Department Response to Recommendation No. 9:

The Department's review found that while not consistent with County procedure, the voluntary practice on coming to the office on their day off was well-intentioned and done in the best interest of the public, the Department and the Unit. It is the Department's position that no further action is required.

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OIG Rejoinder:

The OIG finds the Department's response to be incredulous. While the Department only views this as "inconsistent with County procedure," it is in reality violative of county procedures, as well as federal labor law. While the Department recognizes that this was "done in the best interest of the public," it completely fails to recognize that this practice--coming in to sign leave slips on one's day off--places the County at great risk of civil liability. What is even more shocking is the Department's position that no further action is required.

If this practice was commonplace, as the Department in its response recognizes, then someone—if not the Captain and the two Lieutenants who committed the infractions—must be held accountable. Their supervisor, the Acting Chief, actually approved the PARs and would have known that overtime for unit staff could not have been approved by his subordinates (Captain and Lieutenants) unless they actually came into the office on their day off or that the overtime was not properly approved. Either he knew that overtime hours were being improperly approved or he knew that these individuals were coming in on their day off. Irregardless, no administrative action has been taken, and according to the Department, it still maintains that none need be taken.

As part of its requested status update in 90 days, the OIG requests that the County Manger's Office directly review OIG Finding No. 6 and the Department's responses to Recommendations 8 and 9, and advise the OIG of the administrative action(s) taken.

SECTION III. ACCOUNTABILITY FOR SUPERVISORY ACTIVITIES

Finding No. 7: Park Security Unit Supervisors do not prepare a log of their daily activities while working regular or overtime shifts.

The Acting Chief, the Captain and the two Lieutenants do not prepare daily activity sheets, thus there is no detailed listing of their daily work activities during regular or overtime shifts. PAR sheets, sign in sheets and self-initiated *Requests for Overtime Forms* are the only documents completed by supervisory personnel to validate their time worked on regular and overtime shifts. Unit supervisors were compensated for more than 50% of all overtime during the audit period (see finding number one), yet there is no written document which describes in detail, or in general, the supervisor's activities while working overtime.

Rank and file officers are required to maintain and submit a *Park Officer Unit's Activity Sheet* for each shift they work. These sheets contain useful data such as date, radio call number, badge number, officer name, vehicle number, starting mileage, ending mileage,

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total mileage driven for the shift, supervisor's name, duty hours, radio number and district. More importantly, the activity sheets contain a detailed listing of the officer's activities conducted while serving on his/her regular and overtime shift(s).

Arrival and departure time at each park facility visited is noted on the report, along with the address of the park and a brief description of what the officer did at each location. Activity sheets prepared by rank and file officers show that supervisors sign an officer's activity sheet upon meeting them in a park, verifying that the supervisor noted that the officer was completing his scheduled duties.

All officers, both supervisory and rank and file, should be held to the same level of accountability for their time and should record their activities while working either regular or overtime shift(s).¹¹

Recommendation No. 10

The Park and Recreation Department should require all Unit employees, including supervisors, to complete daily activity sheets for all regular and overtime shifts.

Department Response to Recommendation No. 10:

As noted in the IOG's [sic] report, beginning September 11, 2003 the Acting Chief and all Park Security Supervisors began completing supervisor's daily activity logs.

OIG Rejoinder:

The Parks and Recreation Department agrees with both the finding and recommendation, which it acknowledges was implemented during the period of the OIG's audit fieldwork.

SECTION IV. INADEQUATE AND ERRONEOUS SALARY RATES

Finding No. 8: The Corporate Events Office undercharged private event sponsors by \$7,137 because it did not use current salaries of Unit officers

The Corporate Events Office charges a flat rate per officer in its billings to private event sponsors. For fiscal year 2002, the Corporate Events Office charged \$20.00 per hour per officer and, for fiscal year 2003, \$22.00 per hour per officer. However, these rates did

¹¹ The Chief informed us that beginning September 1, 2003, that he and all four supervisors would begin completing a supervisor's daily activity log.

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not fully cover the Unit's payroll costs, including payroll burden. For example, park officer overtime rates ranged from \$17.01 to \$36.87 per hour (not including burden), for the 2002-2003 fiscal year.¹² Thus, in total, there were unreimbursed Unit payroll costs of \$7,137 for these special events.

The Corporate Events coordinator stated the Acting Chief of the Unit provided the rates charged to the private sponsors and said that there was no supporting documentation for these rates. Also, the coordinator told OIG auditors: "This is the way it has always been done."

County A.O. No. 8-3, *Special Event Permits in Park and Recreation Department Facilities* states: "The Event Organizer is required to fully reimburse to the Miami-Dade Park and Recreation Department for any and all costs borne by the Department." This result cannot be achieved if the Department uses incorrect rates. Moreover, by doing so, the Department is subsidizing such private events, which we believe is an unacceptable practice when caused by Departmental carelessness.

Recommendation No. 11

The Park and Recreation Department needs to monitor the security officer rates charged by the Corporate Events Office to private event sponsors to ensure that they are sufficient to fully cover all Unit costs related to the special events.

Department Response to Recommendation No. 11:

The Park and Recreation Department Operations Management will supply the Corporate Events Office with updated overtime rate sheet for the Park Security Unit on a quarterly basis. A copy of the current rate sheet is attached for your information.

OIG Rejoinder:

The Parks and Recreation Department agrees with both the finding and recommendation.

¹² All special (private) events scheduled by Corporate Events Office resulted in overtime hours for park security officers.

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SECTION V. SPECIAL EVENTS

Finding No. 9: Poor communication and lack of confirmations for scheduled corporate events resulted in unfulfilled security commitments

Unit officers did not staff three special events scheduled by the Corporate Events Office in 2003, despite the fact that sponsors were charged \$860 for security services. A total of four security guards were committed by the Corporate Events Office to staff these three events but PAR sheets and *Requests for Overtime Forms* show that no park security officers worked them.

The Corporate Events Office notifies the Unit by fax when an event has been scheduled. Transaction reports attached to the faxes for these three events located in the Corporate Events Office files confirm that the faxes for these three events were sent to the Unit. An established practice requires that the Unit confirm its commitment to provide security services by faxing back to the Corporate Events Office an acknowledgement of the event. However, there is no established practice for the Corporate Events Office to follow-up on notices to the Unit when it has received no confirmation.

Park Security Unit personnel claim that the faxes were never received; therefore, no security officers were scheduled to work the events. Corporate Event's files did not contain confirmations from the Unit for these three events.

The Corporate Events Office committed officers and collected the appropriate funds from private event organizers; however, poor communication and a lack of follow-up resulted in three events being unstaffed by Unit officers.

Recommendation No. 12

The Park and Recreation Department needs to establish procedures to:

- a. Track notifications and
- b. Require the Corporate Events Office to re-confirm an event notification from the Park Security Unit, if a confirmation is not received within an established number of days.

Department Response to Recommendation No. 12:

The Corporate Events Office will now make all requests for Park Security service via e-mail. The Park Security Unit will confirm the assignment within three (3) working days. If conformation is not received within this time frame the Corporate Events Office is to contact the Park Security Unit to inquire as to the status of the request. The Corporate

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Events Office is to maintain a file, which will include all requests for Park Security services and the corresponding confirmation from the Park Security Unit acknowledging the assignment. (Procedural memo attached)

OIG Rejoinder:

The Parks and Recreation Department agrees with both the finding and recommendation.

Recommendation No. 13

The Department should reimburse the \$860 to the overcharged entities. The Department can contact the OIG to obtain the information about the specific events and overcharged amounts noted herein.

Department Response to Recommendation No. 13:

The Department is contacting the OIG to get the information on the three (3) over charged groups who did not receive security service so that, if appropriate, the requisite refunds can be made.

OIG Rejoinder:

*The Parks Department agrees with both the finding and recommendation. Parks Department staff has contacted the OIG regarding how to obtaining this information. Staff was advised that the information is available at our offices and that they should contact us to arrange an appointment to review the audit work papers. As of this date, staff has not followed up to review the audit work papers. **As part of the 90 day status report, the OIG requests to be provided with an update on the progress of this recommendation.***

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Finding No. 10: The Park Security Unit has circumvented the Corporate Events Office by scheduling special events requiring the Unit's services.

The Unit scheduled park security services for 13 special events between January 1, 2002 and November 30, 2003.¹³ These 13 events did not originate in the Corporate Events Office and bypassed established department protocol. The Unit assumed the responsibility to schedule, as well as quoted a price for its services. Section 4.258 of the Department's Operations Manual does not provide for this practice.¹⁴ The Operations Manual states, "Event organizers seeking to host a Special Event in a County Park and Recreation Facility must contact the Designated Special Events Coordinator at the Miami-Dade County Park and Recreation Department for an Application Package." Moreover, there are many more administrative and financial requirements that should be imposed on an event sponsor:

"An application package consists of the following information:

1. Application Form
2. Rules and Regulations of the Miami-Dade Park and Recreation Department
3. Accessible Guidelines for Persons with Disabilities
4. Timelines and Milestones for Event Preparation
5. Checklist for Event Preparation
6. Regulatory Requirements/Thresholds and Permits
7. Contact List for Regulatory Agencies
8. Park Classification List
9. Required Affidavits"

The Department's Operational Manual also states,

"The Event Organizer will be required to provide the following information in the Special Event Application Package as well as a \$250.00 non-refundable application fee:

1. Name of Organization or Event
2. Event Organizer Information

¹³ Our main audit period covers January 1, 2001 through August 31, 2003. However, relative to this finding, Park security provided reimbursable services on four additional occasions from September – November 2003. These additional four subsequent event is incorporated into the analysis for this finding.

¹⁴ Miami-Dade County Administrative Order 8-3, *Special Event Permits in Park and Recreation Department Facilities*, establishes the requirements listed in the Department's Operation Manual.

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3. Event Purpose/History
4. Event Sponsorship
5. Event Budget
6. Anticipated Attendance Figures
7. Proposed Site Selection/Site Plan
8. Financial Statements/Pending Debts
9. Proof of Ability to Obtain Required Insurance
10. List of Sub-vendors and Concessionaires
11. Proof of Not-for-Profit Status (if applicable)”

Events scheduled by the Unit present a high level of risk for the Park and Recreation Department (and for Miami-Dade County), as they are not processed in the same manner as events scheduled through Corporate Events Office.

- The Park Security Unit does not ensure that an event sponsor complies with all required application information requirements, as specified in the Department’s manual as described above.
- The Park Security Unit assumed responsibility for collection and safekeeping of the fees required for its services.
- There is no independent verification of cash collected, as neither the Park Operations Division nor the Finance Unit was ever informed that the event was scheduled to occur.

For example, park security officers staffed a two-day event held on November 9 and 10, 2002. The request for security officers did not originate in the Corporate Events Office, and the Acting Chief used incorrect salary rates to prepare the quotation for unit services. The application package information required by the Department’s Operations Manual was neither found in Corporate Events Office files, nor in the Unit’s files. Moreover, because the Acting Chief used incorrect salary rates when establishing billing rates, he shortchanged his Unit in the amount of \$854.51 (See Finding 8).

Recommendation No. 14

The Park and Recreation Department should prohibit the Acting Chief, as well as any member of the Park Security Unit, from scheduling the Unit’s services for special events. All requests for special event services should be directed to the Corporate Events Office, where, additionally, all financial transactions should be coordinated and finalized.

Department Response to Recommendation No. 14:

In the Department’s review of the 13 off-duty/overtime assignments booked directly through the Park Security Office during the period beginning January 1, 2001 through August 31, 2003, none were found to fit the classification of a special event. Seven (7)

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were film shoots, three (3) were picnics rentals, two (2) were parking lot rentals at Matheson Hammock Park in which the Unit provide traffic control and parking lot security, one (1) was a facility rental at Metro-Zoo where the Park Security Unit was requested to supplement the Zoo's security staff for a concert in the facility's concert meadow.

OIG Rejoinder:

The Park and Recreation Department appears to disagree with the finding in that these special bookings, requiring overtime services for which a dollar amount is quoted, are not "special events." This is ridiculous. Moreover, the Department's lack of response seems to indicate that it is appropriate for the Acting Chief to quote service prices, invoice for services rendered, collect payment, including cash, without coordinating with the Cooperate Events Office. While the Chief may schedule overtimes assignments for his staff, his scheduling of overtime for private events may conflict with the Corporate Events Office's scheduling of other park commitments.

The Department's response states that seven (7) of the thirteen (13) privately sponsored events were for "film shoots." The permitting of film and video tape productions is governed by Administrative Order No. 4-34, which states: "The responsibility for issuing permits and establishing and collecting fees for use of County property, equipment, and personnel by film or videotape producers, formerly administered by the office of the County Manager, is hereby centralized in the office of the Mayor to provide applicants a one point contact and expedite permit procedure requirements." Clearly, the Administrative Order (A.O.) states that all fees will be collected at the time the permit is issued. The A.O. also requires all film and videotape production applicants to provide a certificate of insurance and may, at the County Manager's discretion, require a bond.

The Unit violated Administrative Order No. 4-34 by circumventing the scheduling and the collection of fees for Park Security Services related to film shoots. The Department's audit response, which acknowledges the Unit's scheduling of film shoots without any regard to A.O. 4-34, leads the OIG to question the extent of departmental (Operations Division) supervision over the Security Unit.

Furthermore, the OIG questions why security services were needed for the six (6) other events mentioned above in the Departmental response. If the three (3) picnic rentals were attended by greater than 250 individuals then the events should have been scheduled through the Corporate Events Office (see Finding No. 12). The parking lot rentals and the concert at Metro-Zoo should have been billed through the Department's Operations Division as these events represent intra-county activities.

The OIG reaffirms both its finding and recommendation.

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SECTION VI. INACCURATE AND INCOMPLETE ACCOUNTING

Finding No. 11: Inaccurate and incomplete accounting for overtime costs cost the Unit \$2,159 in internal credits against its overtime costs.

The Acting Chief prepares a *Manual Salary Calculation* spreadsheet for all special events requiring park security officer services. These spreadsheets are the source documents used by the Operations Division to prepare journal entries recording the Unit payroll costs in the County's financial records and show that there are matching credits to be applied offsetting the costs.

However, spreadsheets prepared by the Acting Chief reflecting the Unit's costs for 15 special events staffed during calendar year 2002 contained incorrect salary rates. Park security officers were compensated at overtime rates, though the Acting Chief used regular salary rates when preparing the spreadsheets. The difference between the overtime rates that should have been used and the regular rates used by the Acting Chief is \$2,159.

Seven (7) of the fifteen (15) spreadsheets ended up being used as the source documents for seven (7) journal entries, albeit using incorrect rates. However, eight (8) of the salary calculation spreadsheets, for unexplained reasons, were not transformed into journal entries. This meant that the Unit received no offsetting credit at all.

TABLE 4

	Original Amounts	Recalculated Amounts	Differences
7 processed entries	\$2,417	\$3,454	\$1,037
8 unprocessed entries	\$2,244	\$3,366	\$1,122
15 possible entries total	\$4,661	\$6,820	\$2,159

Recommendation No. 15

The Department needs to develop procedures to ensure that:

- a) The salary calculations prepared by the Acting Chief are reviewed for accuracy and
- b) The Unit receives periodic reports for it to use to verify that it has been reimbursed fully for the actual costs of its services.

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Department Response to Recommendation No. 15:

Operations Management will review salary calculations on all reimbursement requests prepared by the Park Security Unit. Additionally, Operation Management will supply the Acting Chief with a FAMIS account detail inquiry of overtime reimbursements for the preceding month on a monthly basis to allow him to monitor if reimbursements have been received.

OIG Rejoinder:

The Parks Department agrees with both the finding and recommendation.

Finding No. 12: The Department incurred costs that were not reimbursed because the Corporate Events Office did not adhere to a standard specifying the number of officers required to staff an event.

The Park Security Unit adheres to an unwritten standard of one officer per every 250 attendees expected at an event.¹⁵ The Corporate Events Office allegedly also follows this standard, and prepares its invoices based on the number of estimated attendees. Notwithstanding, there were numerous instances found where the number of security officers estimated by the Corporate Events Office differed, at times, greatly from the standard. The Unit assignments more closely adhered to the standard.

OIG auditors selected a sample of 10 privately sponsored events scheduled through the Corporate Events Office. As shown in TABLE 4, OIG auditors calculated the amount of unreimbursed costs incurred by the Department, in large part because the Corporate Events Office did not follow the standard. The amount represents the difference between the amount that should have been billed and the amount collected from special event sponsors.

¹⁵ The OIG does not express an opinion on this standard. The OIG accepted this standard for purposes of our analysis.

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TABLE 5

Event	Estimated Number of Participants per Corporate Events Office	Number of Officers Invoiced per Corporate Events Office	Actual Number of Park Security Officers	Department "Standard" Assignment	Cost Differential (Invoiced less Actual Collected)
A	400	1	2	2	\$246
B	500	2	2	2	\$0
C	6,500	6	9	26 ¹⁶	\$356
D	600	2	3	3	\$202
E	2,500	4	7	10 ¹⁶	\$372
F	275	1	1	1	\$0
G	800	2	4	4	\$338
H	2,500	6	10	10	\$407
I	400	1	2	2	\$24
J	400	1	2	2	\$0
Totals		26	42	62	\$1,945

Recommendation No. 16

The Park and Recreation Department needs to instruct its Corporate Events Office to round up the number of officers needed to staff an event when the number of estimated attendees exceeds the standard threshold(s). Also, for the very large events, the Corporate Events Office should discuss Unit staffing needs with the Acting Chief, prior to invoicing the event sponsor.

Department Response to Recommendation No. 16:

The Park and Recreation Department concurs with the OIG’s recommendation and has informed the Corporate Events to round up the number of officers to staff event when estimated attendees exceeds the established standards and to confer with the Park Security Unit for staffing requirements on large events.

OIG Rejoinder:

The Parks Department agrees with both the finding and recommendation. The Department’s implementation of this recommendation should also coincide with its earlier response to OIG Recommendation No. 1, where the Department established guidelines for supervisory staffing (1 supervisor for every 4 officers).

¹⁶ Auditors did not check with Unit personnel regarding propriety of staffing assignments versus standard.

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The OIG appreciates and thanks the staffs of the Department of Park and Recreation and the Employee Relations Department for its cooperation and courtesies extended to the OIG during the course of this audit. We look forward to receiving your 90 day status report and of learning on the progress of implementing these recommendations.