



City of Cleveland
Frank G. Jackson, Mayor

Division of Internal Audit
601 Lakeside Avenue, Room 24
Cleveland, Ohio 44114-1015
216/664-4157
www.cleveland-oh.gov

INTERNAL AUDIT REPORT

November 18, 2011

Martin Flask, Public Safety Director
Department of Public Safety
601 Lakeside Avenue, Room 230
Cleveland, Ohio 44114

Director Flask:

The Division of Internal Audit conducted a payroll audit of the Division of Fire as a follow-up to the audit released on May 11, 2009 for the 2006 time period. The types of compensation analyzed were Regular Overtime, Traded Hours Taken, Traded Hours Worked, Vacation Time, Sick time, Personal Time, Compensatory Time Earned, and Compensatory Time Used. Testing included tracing payroll transactions to the KRONOS payroll system, Daily Time Record, Request for Staff Overtime Approvals and/or Daily Overtime Reports submitted by the Assistant Chief of Operations (ACO). The purpose of this audit was to determine whether current payroll procedures, requirements and practices used to report, estimate and accumulate actual hours and costs by the Division of Fire are in compliance with existing City and Public Safety/Fire policies and procedures and the Local 93 union agreement.

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This report will be completed in stages because of the issues found during our testing. Internal Audit will continue to test various areas of FIRE payroll, but it was necessary to make management aware of the issues so the concerns may be addressed. Issues that need further review and are of significant concern are overtime use by those on benefit leave which lead to employees being paid at a rate of 2.5x their regular rate of pay, and improper overtime call in procedures. Because of these issues a continued review is needed by the Division of Internal Audit or other external entity to determine if this is systematic issue or something more problematic.

Our audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and included such tests of the accounting records as we considered necessary. Our audit primarily addressed payroll records for the overtime earned due to benefit leave requested by other employees.

The scope of our audit consisted of the 22 pay periods in FY 2011 ranging from December 13, 2010 to October 16, 2011.

Based on the tests and procedures performed by the Division of Internal Audit, the following areas represent the major concerns noted during this audit:

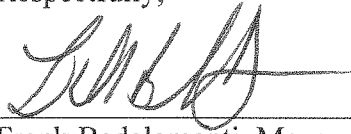
- Employees called in sick but their benefit balances were not adjusted to reflect the time taken.
- FIRE's funeral leave policy does not follow the City-wide Policy.
- FIRE's payroll paperwork is inconsistent throughout the process.
- Trades are uneven, undocumented and incomplete.
- FIRE is not submitting employee changes to the Department of Personnel and Human Resources timely.
- The manual entry and recording of payroll should be automated and accessible to management at all work locations.
- General Orders and Special Orders should be reorganized and approved by both the Chief of Fire as well as the Safety Director when they have a fiscal impact on the City.

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This audit report, by its nature, is critical and it does not attempt to point out the effective controls and procedures currently utilized by the Division of Fire. However, certain controls and procedures that the Division of Internal Audit feels should be strengthened are set forth in this report, along with our recommendations for improvement.

The Division of Internal Audit would like to express our appreciation to the Department of Public Safety and Division of Fire for their courtesy and cooperation during this audit. In approximately 180 days, we will conduct a follow-up audit to determine whether corrective actions have been firmly established and effectively carried out.

Respectfully,



Frank Badalamenti, Manager
Division of Internal Audit

Cc: Frank G. Jackson, Mayor
Kenneth Silliman, Esq., Chief of Staff
Darnell Brown, Chief Operating Officer
Maureen Harper, Chief of Communications
Barbara Langhenry, Esq., Interim Director of Law
Sharon Dumas, Director of Finance
James Hartley, Assistant Finance Director
James Gentile, City Controller
Paul A. Stubbs, Chief, Division of Fire
Timothy O'Toole, Assistant Chief, Executive Officer, Division of Fire
Edward Norman, Assistant Chief, Chief of Staff, Division of Fire
Kim Roberson, Public Information Administrator
All 19 City Council Members
Cleveland Public Library, City Hall-Room 100
All Audit Committee Members
Clark Schaefer Hackett Accounting Firm
Audit File

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Background Information

The Division of FIRE (FIRE) encompasses Fire, Inspections, Rescue and Emergency services. The duties of FIRE are organized in six programs that enable FIRE to accomplish its mission. The programs include Fire Administration, Operations, Operations Support, Prevention and Education, Communications, and Training.

FIRE serves the City of Cleveland, encompassing approximately 77.2 square miles. The Division is comprised of 809 employees, including 10 support staff. The primary objective of these employees is to protect the City residents and visitors, their homes and their property from fire and related hazards. The water treatment facilities, Extremely Hazardous Substance (EHS) facilities and chemical manufacturing facilities also fall under FIRE's Scope.

FIRE has 24 stations active within FIRE, totaling 34 companies grouped in 5 battalions. Each station houses either one or two companies, and in five instances, a battalion commander. The goal of FIRE is to have the ability to have an initial unit on scene within 4 minutes and a full first assignment (two engines, one ladder, one rescue squad, one battalion chief) within eight minutes.

Headcount as of PP22 (not including support staff)

Chief	1
Assistant Chief	7
Battalion Chief	25
Captain	57
Lieutenant	162
<u>Firefighter</u>	<u>547</u>
Total	799

In 2011, FIRE's approved budget was \$90,219,820, of which \$87,106,375 was for salaries, wages and benefits.

All entries into KRONOS are made by the Stats Unit of FIRE. This Unit is responsible for maintaining the payroll documentation in compliance with the City-wide Record Retention Policy.

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Audit Procedures

DIA performs random testing on payroll throughout the City. In reviewing FIRE payroll, DIA discovered an employee who called off sick and did not have it charged against his benefit balance. This finding launched an audit into fire payroll; in particular, ensuring leave was charged to employee when taken. The audit review consisted of the following steps:

- DIA met with the Lieutenant of the Stats Unit to discuss the payroll procedures and their processes for documenting the events of a day.
- DIA reviewed the General Orders and Special Orders in effect at FIRE
- DIA requested all payroll documentation created by FIRE. This consisted of several types of reports created from all levels of FIRE management.
- DIA compared overtime earned to the corresponding reason for the overtime, such as an employee called off sick, previously unscheduled vacation time granted or funeral leave.

The purpose of this audit was to determine if current payroll procedures used to report actual hours worked and charged by FIRE personnel were in compliance with existing City policies, FIRE policies (General Order and Special Orders) and the Collective Bargaining Agreement between the City of Cleveland and the Cleveland Fire Fighters, Local 93.

The audit reviewed FIRE's payroll records for 100% of the Emergency Overtime (EOT) earners of 2011, complete from PP1 – PP22. The types of compensation analyzed were Emergency Overtime, Holdover Overtime, Traded Hours Taken, Traded Hours Worked, Sick Time, Vacation Time, Personal Time, Compensatory Time Earned and Compensatory Time Used. Testing included tracing payroll transactions to the KRONOS payroll system from the Daily Time Record (which is the equivalent to a time sheet), overtime approvals and ACO Overtime Reports, Daily Strike-Off Reports, and Forms 305. Payroll entries were also tested to verify compliance with General Orders, Special Orders (if applicable), and the Collective Bargaining Agreement between the City of Cleveland and the Cleveland Fire Fighters, Local 93 Effective April 1, 2007 through March 31, 2010. This agreement is currently honored by both parties as negotiations are ongoing.

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Finding #1) Employees called in sick but their benefit balances were not adjusted to reflect the time taken.

FIRE is required to maintain minimum staffing levels for specific FIRE apparatuses. If an employee is going to be sick for the day, he must call his immediate supervisor at his normal reporting location no later than an hour before the start of the shift. The officer in charge passes the message to the Battalion Office, and then to the ACO. It is the responsibility of the ACO to find a replacement to ensure the staffing levels are appropriate. The same calls and notifications apply if a member needs to go home mid-shift. The sick employee is not allowed to leave until a replacement is found and has reported to the unit.

The officer in charge reports the sick time for the employee on the unit time sheet which is submitted to the Battalion Chief for review. Timesheets are collected by the Battalion Chief within the first few hours of each shift. If someone becomes sick and must leave before the end of his shift, an amended time sheet is submitted the next day to show the leave was taken.

DIA separated the testing of sick time balance review based on if the employee called off for the entire day or if the employee called off mid-shift.

Strike-off Reports (Full Day Sick)

Based on the messages received from the battalions, the ACO creates a daily Strike-off Report to record all staff that call in sick for an entire shift. DIA compared the Strike-off Report sick hours to the KRONOS system's recording of Sick Leave Used. DIA expected that all hours recorded on the Strike-off Report would be recorded in the KRONOS system. Table 1-1 indicates the total errors found when reviewing this report.

Daily Overtime Reports (Partial Day Sick)

The ACO uses the Daily Overtime Report to report the names and number of staff called in for overtime. This report tracks the employees who are to receive overtime on that specific day. This report should correlate with the need to maintain minimum staffing levels. The report lists all "Emergency OT" to be paid out. "Emergency OT" is required when an employee needs to be replaced mid shift. DIA requested the name and verification of each employee being replaced, and the reason given for the employee leaving. Table 1-2 shows the errors found in sick hours reported as well as overtime hours reported related to this review.

DIA notified FIRE the reporting of sick time was not done correctly during the 13th pay period of 2011. While DIA continued to review the payroll and noted that there was some improvement, there was not enough to show the problem was corrected.

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Finding #1) Employees called in sick but their benefit balances were not adjusted to reflect the time taken. (Continued from page 7)

Table 1-1: Errors Related to the Strike-off Report

	PP 1 - 13		PP 14 - 22	
	Hours	\$ Amount	Hours	\$ Amount
Undercharged Sick Time	2640	\$ 65,296.93	914	\$ 21,694.89
Total Tested	1778		1394	
Total Errors	132		55	
Total Error %	7.42%		3.95%	

Table 1-2: Errors Related to Daily Overtime Report

	PP 1 - 13		PP 14 - 22	
	Hours	\$ Amount	Hours	\$ Amount
Undercharged Sick Time	1592.50	\$ 38,202.01	231.00	\$ 5,429.18
Overcharged Sick Time	177.00	\$ (4,122.92)	122.50	\$ (2,454.38)
Additional OT Given	82.75	\$ 2,813.42	28.75	\$ 1,061.06
OT Hours Not Paid	10.77	\$ (443.96)	0.75	\$ (26.16)
Total	1863.02	\$ 36,448.55	383.00	\$ 4,009.70
Total Entries Tested	640		190	
Total Errors	225		65	
Total Error %	35.16%		34.21%	

Description:

- Uncharged Sick Time – Employee called off sick, but the time was not recorded in KRONOS
- Overcharged Sick Time – Employee called off sick, but too much time was recorded in KRONOS
- Additional OT Given – Employee who was called in on Emergency OT was paid too much overtime.
- OT Hours Not Paid – Employee who was called in on emergency OT was not paid enough overtime.

Time sheets were completed by each of the reporting locations, and signed by the individual on shift as well as the Officer in Charge and the Battalion Chief. The time sheets record which employee was replaced, and the reason for the replacement, i.e. sick, vacation, etc. The Battalion Chief takes the timesheets to Fire Headquarters daily. These timesheets are the main source of data for the Stats Unit to enter into KRONOS. The Stats Unit does not use the additional reports created by the ACO to ensure all leave has been recorded.

When employees retire from the City, they are paid 1/3 of the unused sick time they accrued over the time of their employment. This payment is made based on the employee's rate of pay at retirement. Based on the results of testing it appears that 30% of the hours paid out at retirement were not correct, and should not have been paid out. DIA was unable to determine how much the City paid out incorrectly because of the practice has been in place for several years. By its inability to keep accurate records, FIRE has added a liability to the City's financial statements.

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Finding #1) Employees called in sick but their benefit balances were not adjusted to reflect the time taken. (Continued from page 8)

DIA presented its findings to FIRE's management for review and correction or clarification as necessary. The Stats Unit reviewed the proposed changes, and disagreed with approximately 25% of the changes. DIA reviewed the documents again to ensure the changes were warranted. After confirmation, the documents were resubmitted to FIRE to make the correction or submit clarification to us. FIRE made the changes after the second review. It took persistent effort by DIA and three reviews by the Stats Unit before the correct payroll was entered.

Recommendation

DIA recommends the benefit balances be adjusted to reflect the correct amounts identified by DIA. FIRE should review the type of errors found, and then re-train the Stats Unit on how to recognize the issues to question, and how to properly document each situation.

DIA recommends FIRE review the 2010 payroll information for the same type of errors and make the necessary adjustments to correct the balances.

DIA recommends the Stats Unit use the reports produced by the ACO to ensure all benefit balances are reported accurately. Since these documents are used to justify overtime, these same documents should be used as the source document to enter in the leave time used for those who necessitated the overtime.

DIA recommends FIRE create a dedicated Sick Call-in line located at the ACO's office to give the ACO more time to cover the open shift. This should also ensure more accuracy in the ACO reports since the information will not have been passed on multiple times before being written in the report.

DIA recommends the Officer in charge of the Stats Unit be re-trained in the City's payroll procedures and the union contract to accurately oversee the payroll process. Through continued disregard of procedure, Stats personnel have cost the City unnecessary overtime.

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Finding #1) Employees called in sick but their benefit balances were not adjusted to reflect the time taken. (Continued from page 9)

Management Response

An internal audit conducted by the City of Cleveland resulted in several findings; including employees who called in sick but their benefit balances were not adjusted to reflect the time taken. The Division of Fire and Department of Public Safety acknowledges that the deficiency occurred and will take the following steps to correct the problem.

- The Department of Public Safety will consolidate the timekeeping and payroll functions for the Divisions of Fire and EMS;
- Current and future Fire and EMS payroll and time-keeping personnel will be cross trained;
- A recorded centralized employee sick call-in line will be developed and implemented for all Division of Fire and EMS employees;
- In coordination with the Division of Internal Audit and based on their recommendations, we will implement a random quality assurance process to monitor compliance;
- Coordination with our Division of Internal Audit staff to identify the other changes necessary to accomplish our goals; and
- The creation and adoption of policy and practices that ensures accuracy and accountability, including the development of a time-keeping manual for use by all employees.

In addition, benefit balances discovered by the audit to be in error will be corrected within 30 days of the publication of this audit.

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Finding #2) FIRE’s Funeral Leave policy does not follow the City-wide Policy.

FIRE uses General Orders to communicate policies and procedures to the staff. General Orders include issues which would generally be found in a personnel manual. FIRE General Order 6-04, which refers to Funeral Leave highlights three significant differences from the City-wide Policy. The Union Contract between the City of Cleveland and Local 93, which represents the firefighters, supports the General Order, stating “Employees shall be allowed time off for funeral leave in accordance with past practice in the Department.”

The first difference is the amount of time allowed for an employee to be off work for a funeral. The City-wide policy is specific in stating the maximum number of days an employee can be out on leave. General Order 6-04 states “Typically the time between date of death and the funeral services are granted. If additional time is required to attend to needs or travel, it shall be detailed in the Form 10 and granted as appropriate.” The General Order is not specific and allows the employee’s leave to be extended if requested.

The second difference is the reason for funeral leave. The City-wide Policy only allows for leave when the employee has a specific relationship to the deceased. The General Order allows the Fire Chief to approve leave for others. There are no guidelines for how the Chief will make these decisions. In 2011, firefighters took 159 hours of funeral leave, for deceased who were not family members specified in the City-wide policy, at a cost of \$3,815. These relationships do not fall under the City-wide policy or FIRE’s General Order, other than allowing the Fire Chief to approve the leave.

The third difference deals with how the leave is recorded and charged to the employee. The City-wide Policy requires that the employee’s funeral leave be charged against his accumulated Sick Leave balance. FIRE’s past practice had not required Funeral Leave to be charged against any benefit balance. FIRE employees used 1,646 shifts for Funeral Leave, which cost the City \$42,447.

Table 2-1 Differences Between Policies

	City-Wide Policy	FIRE General Order
Time Allowed	5 – 7 days	Vague
Relationships	Specific	Specific, but allows the Fire Chief to make exceptions
Leave Charged	Sick Balance	None

FIRE’s General Order regarding Funeral Leave requires the employee to submit a memo stating certain facts related to the deceased, as well as a copy of the death notice or service booklet. Of the 54 related deaths, FIRE provided DIA with one copy of a death notice. DIA researched online and found support for an additional 26 death notices.

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**Finding #2) FIRE's Funeral Leave policy does not follow the City-wide Policy. (Continued
from page 11)**

Recommendation

DIA recommends the Department of Law work with the Department of Public Safety and the Department of Personnel and Human Resources to review this General Order and the Leave section of the union contract during the next contract negotiations. The policy should be in line with the City-wide policies which are followed by all other employees, unions and Civil Service.

DIA recommends FIRE obtain a copy of the death notice or service booklet for the 26 death notices not received to-date.

DIA recommends FIRE put into place a procedure to ensure all the necessary documentation is presented before funeral leave is allowed, for all employees, including the memo to the Chief and the copy of the death notice or service booklet.

DIA recommends the Chief of Fire have a separate sign-off stating the reason for approving Funeral Leave for an employee who did not have the approved relationship per the General Order.

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Finding #2) FIRE's Funeral Leave policy does not follow the City-wide Policy. (Continued from page 12)

Management Response

An internal audit conducted by the City of Cleveland resulted in several findings, including that the Division of Fire Funeral Leave policy is in conflict with a City-wide policy. In addition, the Division of Fire failed to support the authorization of funeral leave as required by their own General Orders. The General Order requires an employee to submit a memorandum stating certain facts, as well as a copy of the death notice or service booklet. The audit identified 54 authorizations of funeral leave, but in only one case was the death properly documented as required.

The Division of Fire and Department of Public Safety acknowledges that the deficiency occurred and will take the following steps to correct the problem.

- The Department of Public Safety acknowledges that the current negotiated labor agreement between the City and Local 93 provides for funeral leave in accordance with "past practice." This past practice, however, is in conflict with City policy and deserves to be challenged;
- In the interim, no funeral leave will be approved unless adequate documentation is submitted to justify approval. Authorization for funeral leave will be limited to the Chief or Executive Officer; and
- The Department of Public Safety will work with the Department of Finance, Division of Accounts (payroll) to have changes made in KRONOS to have a timekeeping code for "Funeral Leave" instead of "Excused Absence".

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Finding #3) FIRE's payroll paperwork is inconsistent throughout the process.

FIRE creates several documents when tracking employees to ensure the appropriate manpower levels are maintained. For suppression employees, paperwork is produced at three levels, and all are built off of information provided from the lower level. Documents are produced 1) at the unit, 2) Battalion Chief's office and 3) the ACO.

At each reporting location employees sign a timesheet at the beginning of their shift. The timesheets for each unit are pre-printed with the employee's name, rank, shift, and the special day scheduled for each employee. The timesheets show the employee who was scheduled to work at the station, the reason why an employee may be off normal schedule, and if a replacement was called in. The replacement employee signs the document to show they were on site. In addition to the employee's signature, the form is signed by the Officer In Charge (OIC) and Battalion Chief (BC). These forms are picked up from the locations by the BC.

The timesheets are reviewed by the BC and used to complete the Battalion Overtime Report, the Daily Battalion Strength Report, and the Trade of Time Log Sheet (Form 305). The Battalion Overtime Report lists the employee, rank and company that worked the overtime shift. The document also shows the total hours the employee is to work. If an employee is called in mid-shift, the overtime is recorded on the paperwork for the next day. The Battalion Overtime Report also shows employees who have been held over for strength, and the employees that relieved them. This report is signed by the BC. The Daily Battalion Strength Report shows a summary of the strength levels of each of the units in the battalion. It includes a total listing of which employees are unavailable for work, such as those on Hazardous Duty Injury or vacation. Form 305 is used to record which employees are currently in a trade status for the day. It lists the names of the parties, the rank, company, length of trade, and, if less than a full shift, the hours the trade will be in effect. The information used in the reports is based on the timesheets provided by each of the units.

The ACO completes the Daily Overtime Report, Daily Morning Strike-off Report, and the Daily Strength Report. The Daily Overtime Report is used to track all overtime hours for that day. Hours that are required in the middle of shifts are reported on the next day's report. The Daily Morning Strike-off Report is completed by the ACO when calls come in from the units to notify the office of a need to call in someone for overtime to meet the minimum staffing requirements. These reports are created based on phone calls received and made by the ACO. The Daily Strength Report is created based on the Daily Battalion Strength Reports provided by the respective battalions. This report is similar to the Battalion Strength Report, but instead of reporting on each unit's strength, it reports on each of the battalions' strength. The report also lists each of the OICs for the day, how many employees had to be hired for overtime, and which units have been browned out.

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Finding #3) Payroll paperwork is inconsistent throughout the process for FIRE.
(Continued from page 14)

When reviewed, the reports should all relate to each other in both the total number and detail. Although the Stats Unit uses the timesheets to enter payroll into KRONOS, the Unit does not review the documentation created by any of the secondary levels to ensure completeness or accuracy of the timesheets.

DIA reviewed these documents and noted several errors in the documents. There were errors at all levels and types. Examples of errors include:

1. The Battalion Daily Strength Report would agree to the Daily Strength Report produced by the ACO, but would not agree to the timesheets.
2. The Battalion Daily Strength Report did not agree to the Daily Strength Report but would agree to the timesheets.
3. The Daily Strength Report would agree to the timesheets, but would not agree to the Battalion Daily Strength Report.
4. The Daily Strength Report did not agree to the Battalion Strength Report, which also did not agree to the timesheets.

The errors in the various documents make it difficult to have a clear picture of the strength levels at each unit. The Stats Unit did not encounter any of these issues because they only use the timesheets to enter data into KRONOS. We noted several errors that could have been avoided if the Stats Unit had reviewed the other supporting documentation. For example, if an employee called in mid-shift, the unit should have submitted an amended timesheet. If the unit did not submit an amended timesheet, the Stats Unit did not recognize the employee's leave and charge against their balance. If the additional timesheet was used, the Stats Unit could have noted who called in sick, and their leave balance could have been adjusted.

Recommendation

DIA recommends that the payroll documentation be reviewed and compared at each level to ensure the documents support each other. If it is unclear which time entry is correct, the OIC of the unit should be notified of the discrepancy. The discrepancy must be corrected before the first quarter of the shift to ensure all the proper support is included and provided to the ACO, in order to complete the Daily Strength report. Support can be faxed to the ACO; the original documentation could follow during the next day's pick up by the Battalion Chief.

DIA recommends the Stats Unit use the reports produced by the ACO to ensure all benefit balances are reported. These documents are used to hire overtime, therefore these same documents should be used to enter in the benefit leave for those who caused the City to pay for the overtime.

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Finding #3) Payroll paperwork is inconsistent throughout the process for FIRE.
(Continued from page 15)

DIA recommends management remind staff of the reason for each of the signatures they put on the payroll documents. If an employee refuses to sign a document, it should be communicated to upper management. Management, in turn, will have to take the necessary action to ensure the information is accurate before being approved and used to pay employees.

Management Response

An internal audit conducted by the City of Cleveland resulted in several findings; including, the Division of Fire's payroll paperwork is inconsistent throughout the process. The Division of Fire and Department of Public Safety acknowledges that the deficiency occurred and will take the following steps to correct the problem.

- The Department of Public Safety will consolidate the timekeeping and payroll functions for the Divisions of Fire and EMS;
- Current and future Fire and EMS payroll and time-keeping personnel will be cross trained;
- A recorded centralized employee sick call-in line will be developed and implemented for all Division of Fire and EMS employees;
- Coordination with our Division of Internal Audit staff to identify the changes necessary to accomplish our goals; and
- The creation and adoption of policy and practices that ensures accuracy and accountability including a random quality assurance process, and the development of a time-keeping manual for use by all employees.

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Finding #4) Trades are uneven, undocumented, and incomplete.

According to the Union Agreement between the City of Cleveland and Local 93, FIRE employees are allowed to trade shifts with each other as long as the two employees are of the same rank and the time block is at least 4 hours, except for hold-over trades. The OIC of the company or unit shall be advised in writing of the trade prior to the start of the shift and a record of the exchange shall be kept in the company or unit files. The exchange of time shall be repaid within one (1) year of the date of the trade. If the time period for the repayment elapses, the OIC of the Battalion or Bureau shall assign a date for repayment of the exchange within sixty (60) days, provided the repayment date is acceptable to the member who is owed repayment. FIRE does not enforce this portion of the contract. The OIC of the Battalion or Bureau does not track the outstanding trades due to the different employees; therefore it is impossible to assign a date for repayment.

DIA reviewed the traded hours recorded in KRONOS to understand how often these trades occurred. Traded hours are recorded in KRONOS as Traded Hours–Taken and Traded Hours–Worked. The hours should balance and cancel each other, but DIA found that they did not. DIA reviewed the total hours entered into KRONOS for each Taken and Worked hours for the time period January 1, 2010 – September 4, 2011. The total hours recorded as Traded Hours–Taken was 229,343.50; the total hours recorded as Traded Hours–Worked was only 226,950.75 hours, for a difference of 2,392.75 hours. The time period consisted of 612 days where traded time was recorded in KRONOS; for 570 of those days the totals did not match. It is clear that the recording and use of the traded time is not consistent.

General Order #3-7 “Company and Building Management, Trades of Time” states that “Time trades will be recorded on Form 305, in duplicate, signed by both members involved. The original shall be forwarded to the Battalion. The copy shall be retained in the Company files for the Company that the trade is being worked on. When the time is repaid, the Company copy, indicating the date of the repayment, will be forwarded to the Battalion. Both copies can then be destroyed.”

Battalions complete Form 305 each day to report the employees who are working on a trade that day. It is the opinion of the Assistant Chief of FIRE that these forms are completed to ensure compliance with the random drug testing policy and therefore would not be considered traditional payroll documents. The forms are completed each day, and should be signed by the BC indicating his review and daily approval. During our review of the completed Form 305s, we noted that 369 out of 1,045, or 35%, were not signed by the BC or his designee.

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Finding #4) Trades are uneven, undocumented, and incomplete. (Continued from page 17)

DIA traced the trades recorded on Form 305 to the KRONOS system, and noted there were several trades recorded in KRONOS, but not on Form 305, and vice versa. The documents submitted to the BC prior to the trade, as required in the contract, are not maintained by FIRE after the trade is completed. DIA requested to review these documents, including those who currently have open trades, but FIRE was unable to provide them.

DIA reviewed the number of hours traded by FIRE employees and noted several instances where the hours traded were not repaid in any way. There are several employees who worked less than half the amount of hours assigned to them, and did not repay others for the traded hours. In Table 4-1, the top four employees who had traded time that had not been repaid are listed below. Each employee working a 24 hour shift should work an average of 2,352 hours (45.23 hours x 52 weeks) Calvin Robinson was physically on the job 120, 144 and 393 hours in payroll years 2009, 2010, and 2011 (thru pay period 22) respectively. Robinson was physically at work for only 5 days in 2009, 6 days in 2010 and 16.4 days in 2011, while collecting a base salary of \$53,890 each year.

DIA reviewed the 2011 Form 305 and reviewed who worked for Robinson. There were three employees who consistently traded time were: Balil Akram, who worked 12 full shifts and 4 split shifts for a total of 336 hours; Reuben Alexander, who worked 10 full shifts and 4 split shifts for a total of 288 hours; and Bobbi Nelson, who worked 5 full shifts for 120 hours. The remaining traded hours did not have a Form 305 submitted to DIA.

Table 4-1 Time Traded and Not Paid – Largest Balances

ID	Robinson, Calvin 1077296			Milano, Michael C 1064087		
	2009	2010	2011-YTD	2009	2010	2011-YTD
Year	2009	2010	2011-YTD	2009	2010	2011-YTD
Base Hours	2184.00	2040.00	1729.50	1966.00	1519.00	1608.00
Vacation	160.00	160.00	120.00	160.00	260.00	220.00
Personal	48.00	48.00	24.00	48.00	48.00	48.00
Sick	0.00	20.00	40.00	100	75.00	100.00
HDI	0.00	0.00	0.00	0	360.00	0.00
Total Hours Paid	2392.00	2268.00	1913.50	2274.00	2262.00	1976.00
Trades Taken	2064.00	1896.00	1384.00	1284.00	1200.50	825.50
Trades Worked	0.00	0.00	48.00	0.00	21.00	24.00
Actual Hours Worked	120.00	144.00	393.50	682.00	339.50	806.50
Actual Days Worked (24hr shifts)	5.00	6.00	16.40	28.42	14.15	33.60
Physically on Job(%)	5.02%	6.35%	20.56%	29.99%	15.01%	40.81%

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Finding #4) Trades are uneven, undocumented, and incomplete. (Continued from page 18)

Table 4-1 Time Traded and Not Paid – Largest Balances (continued)

ID	Debarr, Timothy			McNamara, Gary G		
	1013078			1031411		
Year	2009	2010	2011-YTD	2009	2010	2011-YTD
Base Hours	1638.00	2041.00	1698.00	2027.00	2088.00	888.00
Vacation	160.00	160.00	160.00	160.00	140.00	120.00
Personal	48.00	48.00	24.00	48.00	48.00	48.00
Sick	395.00	60.00	65.00	30.00	80.00	20.00
HDI	0.00	0.00	0.00	0.00	0.00	984.00
Total Hours Paid	2241.00	2309.00	1947.00	2265.00	2356.00	2060.00
Trades Taken	816.00	900.00	858.00	695.00	747.00	180.00
Trades Worked	0.00	24.00	6.00	12.00	12.00	0.00
Actual Hours Worked	822.00	1165.00	846.00	1344.00	1353.00	708.00
Actual Days Worked (24hr shifts)	34.25	48.54	35.25	56.00	56.38	29.50
Physically on Job(%)	36.68%	50.45%	43.45%	59.34%	57.43%	34.37%

In a typical month, a firefighter working a 24-hour shift schedule works 9 shifts. It is to the benefit of the City and to the benefit of the employee that there is a recuperation time between shifts. Normally it will not be a problem for a firefighter to pick up an extra shift every once in a while. During our review of trades, we noted Andrew Kovacic worked 18 days in a 21 day period in August 2011; a combination of Regular hours and Traded Hours Worked. This amount of time on duty is a liability because the employee may become tired when needed to be at his peak. If he is called out to multiple fires over the consecutive work days, he may not be able to do his duty to the best of his ability, therefore putting his co-workers at risk. The employee may also put himself at risk by not relaxing and letting his body recuperate between shifts. Kovacic did not work at all from November 5, 2010 to March 26, 2011 because he traded all of his shifts during that period.

Recommendation

General Order #3-7 “Company and Building Management, Trades of Time” states that “Time trades will be recorded on Form 305, in duplicate, signed by both members involved. The original shall be forwarded to the Battalion. The copy shall be retained in the Company files for the Company that the trade is being worked on. When the time is repaid, the Company copy, indicating the date of the repayment, will be forwarded to the Battalion. Both copies can then be destroyed.” The files for current trades outstanding was incomplete. DIA recommends FIRE ensure all paperwork is filed and maintained at the appropriate locations.

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Finding #4) Trades are uneven, undocumented, and incomplete. (Continued from page 19)

DIA recommends the Stats Unit ensure all Traded Hours, Taken and Worked, are properly recorded in the system. It is imperative that the official time records of the City be accurate in case it is ever questioned which employee was physically at work on a particular day.

All payroll documents must be signed by the appropriate OIC. If the document is not signed, it cannot be considered complete. A reviewer of the documentation can review the signature, and know who requested clarification if needed.

DIA recommends the OIC of the Battalion or Bureau track outstanding trades and assign a date for repayment of the exchange as quickly as possible. If not completed by the 365th day, if the date assigned is not acceptable, other dates can be assigned. If the trade cannot be settled, DIA recommends the employees involved in the trade and the OIC sign a document stating the trade will not be fulfilled, and the employee who was due the time will not seek compensation from the City, nor will the employee seek repayment in any way from the employee for whom he worked.

DIA recommends FIRE put a limit on the number of traded hours that can be outstanding for any employee. This will ensure that no employee becomes so unbalanced as to not be able to repay the trade. The total number of trades would not be restricted as long as the employee repaid the trades outstanding and did not exceed the pre-determined “trades outstanding” limit.

For the safety of personnel, as well as protection of the City’s liability, FIRE should consider limiting the number of consecutive days a firefighter can work.

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Finding #4) Trades are uneven, undocumented, and incomplete. (Continued from page 20)

Management Response

An internal audit conducted by the City of Cleveland resulted in several findings; including, shift trades are uneven, undocumented, and incomplete. The failure to properly track and monitor the exchange of shifts is not in the best interest of the City, firefighters, and the community we serve. The audit further identified a series of trades for which there is no record of the shifts ever being repaid.

- The Division of Fire and Department of Public Safety acknowledges that the deficiency occurred. A recently approved Division of Fire General Order partially addresses the deficiency, but fails to adequately hold individual employees and officers accountable;
- The policy further fails to limit the number of consecutive 24-hour shifts an individual employee can work. The Department of Public Safety will initiate a review of the current practices and ensure that a policy is enacted that is in the best interest of the employees and community; and
- The Department of Public Safety and the Division of Fire will work with the Department of Law to take the action necessary to amend the current collective bargaining agreement language to include additional management oversight responsibility.

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Finding #5) FIRE is not submitting employee changes to the Department of Personnel and Human Resources timely.

A Personnel Information Document (PID) is utilized by the Department of Human Resources and Personnel (HR) to track various personnel actions. These actions include things like changes in job status or FMLA, that are done across the City. More FIRE-specific would be changing an employee from a suppression schedule (2,352 hours annually) to office personnel schedule (2,080 hours annually).

Employees were moved from a 40-hour work week to a suppression schedule at the beginning of the summer. This change was not entered into ADP. This is a concern because the way employees are classified and paid for vacation time differs depending on the type of schedule they are on. The Stats Unit needed to enter in the code "Excused Absence – Unpaid." This does not offer a clear audit trail because it is a generic pay code in the system.

The transactions are tracked in ADP and maintained by HR. DIA reviewed ADP for several people in FIRE and it was noted they were considered active in the system. When we reviewed the information with FIRE, they notified us that certain employees had switched to an alternative schedule, or that the person was classified as Hazardous Duty Injury. FIRE does not submit these employment changes to update the system, causing the City to have inaccurate information. Management needs to have the most accurate information available to them in order to make decisions; this accurate information is currently not available.

Recommendation

DIA recommends FIRE review the status of each of its employees to ensure the correct information is recorded in ADP. If information is not accurate, a PID needs to be submitted to correct the official record.

The Stats Unit should use these status updates to ensure the proper information is entered into KRONOS. A running report should be maintained by the Unit to ensure all staff has the appropriate time entered into KRONOS.

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Finding #5) FIRE is not submitting employee changes to the Department of Personnel and Human Resources timely. (Continued from page 22)

Management Response

An internal audit conducted by the City of Cleveland resulted in several findings; including, the Division of Fire is not submitting employee changes to the Department of Personnel and Human Resources in a timely manner. The Division of Fire and Department of Public Safety acknowledges that the deficiency occurred and will take the following steps to correct the problem.

- A thorough review of the status of each employee will be conducted to ensure accuracy and if changes are needed, they will be made within 30 days of the publication of this audit;
- Necessary changes will be made into the KRONOS system; and
- In coordination with the Division of Internal Audit and based on their recommendations, we will implement a random quality assurance process to monitor compliance.

City of Cleveland
Department of Public Safety
Division of Fire
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Finding #6) The manual entry and recording of payroll should be automated and accessible to management at all work locations.

FIRE's payroll and scheduling procedures are not automated. Many of the records regarding scheduling, staffing and overtime are still manually maintained and not integrated into Public Safety's computer system. As a result, the task of meeting the Division's daily scheduling and staffing needs can often be cumbersome and time-consuming. Additionally, it is presently difficult to audit the voluminous records.

Each member's shift is automatically entered in the KRONOS time keeping system via the scheduling module. The Stats Unit receives Daily Time Records each day from the various companies for the previous day's shift from a BC who hand-delivers them to the Statistics area. Changes to an employee's type of leave time taken (i.e. a special day, vacation day, sick) are entered manually after deleting the hours already populated within the system. Holdover and morning overtime are documented on the Daily Time Record and entered from the time record into KRONOS. The Assistant Chief's Office (ACO) generates a Daily Overtime Report for employees working 24-hour overtimes. All non-suppression overtime and Compensatory Time Earned is entered from the Request for Staff Overtime sheets that are submitted through the ACO. The only employees with access to enter information into the payroll system are from the Stats Unit, which includes four civilians and one Lieutenant. Each user is assigned an individual username and password so user activity can be identified.

Online capabilities are not currently available at all firehouses/staff locations. Due to the lack of online access the entire payroll reporting process is done manually through Daily Time Records in suppression units, time sheets in non-suppression units, Daily Overtime Reports for suppression overtime and Requests for Staff Overtime for non-suppression overtime. Other documentation is also maintained to track payroll-type items but this documentation is not used to input time into the payroll system. This additional documentation includes: company journals for suppression units, Form 305 to track trades of time, all training certificates received (filed at the Fire Training Academy), sign-in sheets, if available, for the type of training (maintained on file at the Fire Training Academy), Daily Battalion Strength Reports (maintained by the ACO), along with several other documents that are required to track Company activity.

The manual process for payroll documents currently does not allow for accountability on the firefighter level for suppression overtime and regular hours worked by all units. Of the Daily Time Records reviewed and the Daily Overtime Reports completed by the ACO, the employees working the shift have not been required to sign in and out of their shift. Rather, the Daily Time Record or Daily Overtime Report is signed by the OIC and/or the BC, attesting to the time the staff worked. Through an online payroll system, employees working their shift could sign in and out using electronic signing, or using a swipe system to verify their time worked.

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Finding #6) The manual entry and recording of payroll should be automated and accessible to management at all work locations. (Continued from page 24)

The current payroll process of a paper trail and filing of payroll records at more than one location makes it difficult for management to have a complete picture of a company or individual member's time allocation at any given point in time. An automated payroll system would give management and all employees needing access, the whole picture of a member's, company's or battalion's time for a day, week, month, etc.

Recommendation:

DIA recommends that FIRE gain online access at all firehouses/staff locations so that an automated personnel system can be implemented. Once scheduling and staffing are fully automated, FIRE will be better able to keep track of, and review, employees' schedules, and to monitor overtime, leave, and mutual swaps. The current manual system is inefficient and time consuming, especially with the technology options available today.

We recommend that management ensure that any automated personnel system implemented has the ability to upload fire payroll information into the KRONOS system already in use by the City. An automated personnel system must significantly reduce and practically eliminate the need for manual entries of time into the payroll system, other than the approving authority attesting to the accuracy of the time submitted.

It is also important that management ensure that the program selected has controls in place so that payroll entries cannot be made which would violate current policies. For example, if an employee tries to sign up for an overtime event but is already scheduled to be on shift, an error message should alert the employee that the shifts are conflicting. An automated system should also be able to connect to email systems or have message boards to eliminate late approvals on shift worked. For instance, when an employee signs up for an overtime shift the approving authority should be notified through email or a message board that there is an outstanding request needing approval. If the approval is not received before the date of the shift, there should be a way to communicate to the employee that the upcoming shift has not been approved so the issue could be resolved.

Access to an automated personnel system should be assigned by giving all users a username and password and defining their access parameters. The rank and usage needs should be considered when determining who can access what information available in the system. For instance, at the firefighter level an employee should only be able to access their own time or be provided with a swipe card or login password to clock in and out for their shift. If the employee has approving authority such as a Battalion Chief or Assistant Chief, access should be granted for all payroll information for FIRE. Approving staff should develop reports that will more efficiently administer FIRE's overtime, scheduling, timekeeping, and employee rosters.

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Finding #6) The manual entry and recording of payroll should be automated and accessible to management at all work locations. (Continued from page 25)

A complete scheduling and timekeeping solution should include, at a minimum, the following features, all with the goal of providing FIRE with detailed information regarding when and how its resources are being deployed:

- Shift, assignment, vacation, and overtime bidding
- Scheduling and daily roster
- Automated workflow of overtime, leave requests and approvals
- Scheduling and time card integration

The system should track when any changes are made to any data input into an online personnel system. Specifically, the system should be able to identify the time, date, and individual making the change. It is important to be able to determine what change was made to the information, as well as the justification of the change.

There are many companies who specialize in Public Safety and Fire Department software packages which could offer FIRE automated, online payroll information and records such as:

- Incident Reporting
- Company Journals
- Training Tracking
- Supplies Tracking
- Permit Recording
- Fire Preplans
- Hydrant Testing Records
- Schedule Administrator
- Building Inspection Log
- Equipment Inventory
- Fire Investigations
- Tracking Traded Hours
- Mobile device
- Messaging

Several software programs discovered during our audit that are available for FIRE to consider are listed below, but management should first define what features and capabilities will be required to improve FIRE's efficiency.

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Finding #6) The manual entry and recording of payroll should be automated and accessible to management at all work locations. (Continued from page 26)

Larimore Associates Public Safety Software

- Website: http://www.larimore.net/products_fire.htm

TeleStaff Standard and Enterprise Editions and optional Web Staff

- Website: <http://www.pdsi-software.com/products/telestaff.asp>

Firehouse Software Solution

- Website: <http://www.firehousesoftware.com/>

Emergency Technologies Visual Fire Program

- Website: <http://www.emergencytechnologies.com/>

Purvis Systems Incorporated Fire Department Management Software

- Website: http://www.purvis.com/prod_pub_fire_department_manager.asp

High Plains Information Systems

- Website: <http://www.highplains.com/>

The Division of Internal Audit does not endorse any of the above-mentioned software programs, nor recommend one above another; we are providing management a starting point for further research. Choosing a software program is a decision of the Director of Public Safety, along with the management of the Division of Fire; need to make after a careful assessment of requirements.

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Finding #6) The manual entry and recording of payroll should be automated and accessible to management at all work locations. (Continued from page 27)

Management Response:

An internal audit conducted by the City of Cleveland resulted in several findings; including, the manual entry and recording of payroll needs to be automated and accessible to management at all work locations. The pattern and frequency of error indicates that the current practices are insufficient to accurately record payroll information. The Division of Fire and Department of Public Safety acknowledges that the deficiency and will take the following steps to correct the problem.

- The Department of Public Safety will consolidate the timekeeping and payroll functions for the Divisions of Fire and EMS;
- Current and future Fire and EMS payroll and time-keeping personnel will be cross trained;
- A recorded centralized employee sick call-in line will be developed and implemented for all Division of Fire and EMS employees;
- Coordination with our Division of Internal Audit staff to identify the changes necessary to accomplish our goals;
- The creation and adoption of policy and practices that ensures accuracy and accountability, including a random quality assurance process and the development of a time-keeping manual for use by all employees; and
- The Department of Public Safety and the Division of Fire will work with the Division of Internal Audit to identify operational needs regarding the acquisition of a software management system; and
- The Department of Public Safety and the Division of Fire request that the Division of Internal Audit promulgate a formal Request for Proposal (RFP) for the purpose of obtaining information from appropriate vendors to purchase a management software program to automate the time keeping process.

In addition, the Department of Public Safety will explore the feasibility of purchasing and deploying an automated “thumb print” time-keeping system, similar to that used in the Department of Port Control and Utilities; and, the acquisition and deployment of a personnel management system for use by all Fire and EMS personnel.

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Finding #7) General Orders and Special Orders should be reorganized and approved by both the Chief of Fire and the Director of Public Safety when they have a fiscal impact on the City.

During our review of the General Orders and Special Orders, DIA noted General Orders are signed by the Chief of FIRE, indicating approval. These Orders are not signed by the Director of Public Safety (Director). There was no evidence that review or approval was received from the Director before the Orders were issued.

Per discussion with FIRE's management, General Orders address permanent policies for the Division. Special Orders are time-sensitive and usually remain effective for one month or so. However, when we reviewed Special Orders it appeared that some of the topics under discussion addressed permanent practices. One example is Special Order #72-2006, "General Order Index", dated April 17, 2006, which addresses the distribution of the General Order Index, which is a permanent practice. The index will be in place permanently but was issued through a Special Order.

We reviewed the General and Special Orders and noted similar topics were addressed in both, making it difficult to get a clear picture of the policy. When an Order was revised, it was not always clear if the Order was updated or was an addition to another Order; identifying information such as revision date or related Orders was not included. For example, General Order # 3-13 "Company & Building Management, Medical Unit/Sick Leave Procedures (Revised)" Section III Procedure for Striking off Duty #5 dated August 14, 2002, refers to General Order #4-3 which is dated June 22, 2005. At some point General Order # 3-13 was revised, as noted on the Order, but it does not indicate the date of the revision. Also, General Order # 3-13 Section IV.- Return to Duty – Member Must Report to Medical Unit #6, refers to General Order # 10-34 which is supposed to be the Cleveland Fire Department Sick Leave Abuse Policy. When reviewing General Order #10-34 we noted that this Order addresses the use of cell phones while on duty, not Sick Leave Abuse.

It was also noted that General Orders are not reviewed to ensure compliance with the terms defined in the Collective Bargaining Agreement (CBA) between the City of Cleveland and the Cleveland Fire Fighters, IAFF Local 93. For example, General Order #3-13 conflicted with the CBA effective April 1, 2004 through March 31, 2007. The following discrepancies were noted:

General Order #3-13 Section IV. Return to Duty – Member Must Report to Medical Unit, Section A. Conditions, Part 4 states members must report to duty when "Any staff employee is absent more than **four (4)** consecutive workdays or absent a total of more than **four (4)** days during any twenty-six (26) week period." The CBA Article XIII Leave of Absence, Section C. Conditions of Sick Leave, Part 6, states an employee is required to report to the Medical Unit when "a forty (40) hour employee absent no longer than **three (3)** consecutive work days with no more than one record of absence during the previous twenty-six (26) weeks."

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Finding #7) General Orders and Special Orders should be reorganized and approved by both the Chief of Fire as well as the Safety Director when they have a fiscal impact on the City. (Continued from page 29)

The General Order #3-13 Section IV. Return to Duty – Member Must Report to Medical Unit, section A. Conditions, Part 5 also discusses the number of workdays allowed to be off for twenty-four hour employees; “Any twenty-four (24) shift employee: A. Absent more than **two (2)** consecutive work days, B. Absent more than **two (2)** consecutive shift days when taken with a special day, cycle day or vacation day, and C. Absent more than a total of **two (2)** scheduled workdays, who has also been absent from duty in the previous twenty-six (26) weeks. The CBA Article XIII Leave of Absence, C. Conditions of Sick Leave Part 2 states “A twenty-four (24) hour shift employee absent for no longer than **one** twenty-four (24) hour shift on two different occasions during the previous twenty-six (26) weeks.”

Section IV. Part B Procedures #4 of General Order # 3-13 also states “Members off-duty with illness or injury for more than two (2) consecutive twenty-four hour shift days or five (5) staff work days, may be required by the Medical Unit and/or Personnel Department to bring a “Certificate of Illness” or a “release from treatment” from their personal physician.” The consecutive days off also conflicts with those in the CBA mentioned earlier. The CBA states that a visit to the Medical Office is required for employees absent no longer than three (3) days for 40 hour employees and not longer than one twenty-four (24) hour shift for twenty-four hour personnel.

Recommendation:

This finding is a repeat from the May 11, 2009 report. FIRE did not make any measurable progress on this recommendation. No major changes have been made to the General Orders as presented.

We recommend that the Director of Public Safety approve and sign General and Special Orders before they are issued. At a minimum, approval should be required for all Orders which have a fiscal impact on the City since the Director of Public Safety is ultimately responsible for all expenses incurred by the Division of Fire.

We also recommend that General Orders and Special Orders are consolidated so that similar topics are essentially maintained within one Order. The current process does not appear to cross reference Orders to each other or the contract. Some of the Orders are referencing another with a future date and Orders are conflicting with the CBA in some instances. A recommended way to minimize these discrepancies would be to file the Orders by topics reflected in the index of the CBA between the City of Cleveland and the Cleveland Fire Fighters, Local 93. This would allow easy reference to the union contract to ensure that contract requirements do not conflict with the Order being issued. This would also be advantageous to the employees referencing policies to have a clear picture of what is required at all times.

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Finding #7) General Orders and Special Orders should be reorganized and approved by both the Chief of Fire as well as the Safety Director when they have a fiscal impact on the City. (Continued from page 30)

It is also recommended that FIRE's management define in writing what constitutes a General Order or a Special Order. It appeared that some Special Orders seemed to address a permanent practice. A definition should be developed so that management can be consistent.

Management Response:

An internal audit conducted by the City of Cleveland resulted in several findings; including, Division of Fire General Orders and Special Orders should be reorganized and approved by both the Chief of Fire and the Director of Public Safety when they have a fiscal impact on the City. This deficiency was previously identified in a 2009 audit but has not been measurably improved. The Division of Fire and the Department of Public Safety acknowledges the deficiency and will take the following steps to correct the problem.

- Effective immediately, all General Orders issued by the Division of Fire that have a fiscal impact on the City of Cleveland shall be reviewed and approved by the Director of Public Safety prior to issuance;
- All Current General Orders that have a fiscal impact will be reviewed and determination made Director of Public Safety whether changes are necessary; and
- A clear definition of a General Order or Special Order will be developed within 30 days of the audit being published to ensure consistency.