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Frank G. Jackson, Mayor

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INTERNAL AUDIT REPORT

March 13, 2012

Martin Flask, Public Safety Director
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Director Flask:

The Division of Internal Audit conducted a payroll audit of the Division of Fire as a follow-up to the three previous audits related to the Division of Fire payroll released on: 1) November 18, 2011 for the first 22 pay periods of 2011; 2) October 1, 2010 for military pay from July 1, 2005 thru September 30, 2009; and 3) May 29, 2009 for the 2006 pay periods. The types of compensation analyzed were Regular Overtime, Traded Hours – Taken, Traded Hours – Worked, Vacation Time, Sick leave, 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 Chiefs to the Stats Unit. 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 Collective Bargaining Agreement between the City of Cleveland and Firefighters Local 93 (CBA).

This report is Phase II of the Division of Fire payroll audit for 2011. Phase I of the report was released on November 18, 2011. Because there were certain areas of concern, it was necessary to bring them to City and FIRE Management's attention before the audit could be completed.

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 firefighters.

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The scope of our audit consisted of the pay periods in FY 2011 ranging from December 13, 2010 to December 11, 2011, unless otherwise specified in the finding.

In Phase I of the audit, there were seven areas that represented major concerns. Please refer to the November 18, 2011 report for more details on the individual findings. The finding titles have been included in this report for your review:

- Employees called off 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 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.

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

- Sick leave was abused by firefighters causing additional overtime paid by the City.
- Trades are uneven, undocumented, and incomplete. (See also: Phase I)
- FIRE is not submitting firefighter changes to the Department of Human Resources timely, resulting in over and under payments to firefighters. (See also: Phase I)
- Laid-off firefighters took a disproportionate amount of sick leave and received excessive overtime compared to the 11 prior pay periods prior to the lay-off announcement.
- Leave schedules were altered throughout the year, resulting in firefighters receiving more cycle days than authorized in the CBA.
- Days of leave were not tracked and recorded on the planning documents properly, resulting in the need for extra overtime than required during the year.

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- Timekeeping entries were made incorrectly at various levels resulting in the wrong data being entered into KRONOS.

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
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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. As of the 2011 pay period 26, FIRE is comprised of 804 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 City's water treatment facilities, Extremely Hazardous Substance (EHS) facilities and chemical manufacturing facilities.

There are 24 active stations within FIRE, totaling 34 companies grouped into 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 send an initial unit to the scene within 4 minutes and a full first assignment (two engines, one ladder, one rescue squad, one battalion chief) within eight minutes.

Headcount: FIRE in 2011

Position	Pay Period 22	Pay Period 26
Chief	1	1
Assistant Chief	7	7
Battalion Chief	25	24
Captain	57	57
Lieutenant	162	163
Firefighter	547	542
Total	799	794

In 2011, FIRE's original approved budget for salaries, wages and benefits was \$87,106,345. Due to budget constraints, the City announced layoffs of 51 firefighters effective May 30, 2011. The City reduced the FIRE payroll budget to \$83,706,345, for an expected a savings of \$3,400,000. Because of excess overtime and unexpected separations, the City had to adjust the budget again for FIRE. The final payroll approved budget was \$85,506,345; total overall savings was only \$1,600,000 from the original budget, a difference of \$1,800,000.

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

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Audit Procedures (See also: Phase I)

Phase II of this audit focused on the traded shifts, furlough scheduling and changes, and overtime selection. Additional issues arose from our review of the areas of focus and required review of various FIRE payroll documents, KRONOS entries, and other various paper and electronic documents created and maintained by FIRE. DIA reviewed the Collective Bargaining Agreement Between the City of Cleveland and Cleveland Fire Fighters, Local 93, Effective April 1, 2007 through March 31, 2010 and the Collective Bargaining Agreement Between the City of Cleveland and Cleveland Fire Fighters, Local 93, Effective April 1, 2011 through March 31, 2013 and FIRE General Orders as necessary to assess the procedures agreed upon by the two parties.

KRONOS is the City-wide time keeping software program. All departments are responsible for completing paperwork (i.e. vacation, sick, personal, overtime authorization forms) to support the entries made in the KRONOS system. FIRE enters information into the software, to be approved by the lieutenant of the Stats Unit. The ADP system creates the employee payroll based on the approved information uploaded from KRONOS.

Division of Internal Audit (DIA) received and reviewed the KRONOS time records for FIRE for the years 2006 – 2011. We reviewed the time records for trends, patterns and total balances. Some of the areas reviewed include:

- Total Traded Hours – Taken, by firefighter by year;
- Total Traded Hours – Worked, by firefighter by year;
- Total Hours Sick, by day as a division; and
- Total Special and Cycle Days, by firefighter by day.

DIA received an overview of how furlough days are scheduled and how changes can occur after the initial selection process is completed. DIA reviewed the Request for Change of Leave forms to ensure approval was received and documented.

DIA reviewed the overtime selection process. Forms, paper and electronic, used by FIRE were reviewed to ensure the proper overtime selection procedure was done, proper documentation was kept, and the policy was followed.

DIA interviewed FIRE Management for further clarification as needed.

In the report, unless otherwise stated, the term “firefighter” is used for all levels of uniformed firefighter. “FIRE Management” for the purposes of this report is all personnel in the rank of Chief, Assistant Chief (AC), Battalion Chief (BC), Captain (Capt.) and Lieutenant (Lt).

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Finding #1) Sick leave was abused by firefighters causing additional overtime paid by the City.

FIRE General Order 3-13 – Sick Leave, General Order 10-35 – Sick Leave Abuse Policy and the Collective Bargaining Agreement Between the City of Cleveland and Cleveland Fire Fighters, Local 93, Effective April 1, 2011 through March 31, 2013 (CBA) state that “sick leave pay shall be granted only for: (1) actual sickness or injury; (2) confinement by reason of a contagious disease; (3) emergency visit to a doctor or dentist for emergency medical or emergency dental care by a member of his immediate family; or (4) serious illness of a member or of the employee’s immediate family (emergency).” General Order 10-35 goes on to state that sick leave is never to be used as additional vacation or personal leave.

A firefighter may be considered for the Excessive Sick Use program if he uses all leave equal to or greater than earned in any 12-month period. Thus by earning 10 hours per month, any 24 hour firefighter using six days or more in any consecutive 12 month period may be considered for the program. A firefighter may also be considered for the Excessive Sick Use program if he uses most of the sick leave earned in any 36 consecutive month period. Thus by earning 10 hours per month, any 24 hour firefighter who uses more than four days per year may be considered for the program. Firefighters may also be considered for the program if a pattern of sick leave is found by FIRE Management; for example, absences occurring repetitively before, after or during weekends or holidays. The Excessive Sick Use program’s duration is nine months. If no further issues are noted the firefighter is removed from the program.

DIA requested a list of firefighters who were currently on the Excessive Sick Use program. We were provided a copy of the memorandum dated October 4, 2011, sent to the AC from the Medical Unit, which stated that 48 firefighters were currently on the program. Per the AC in October 2011, FIRE last did a review of the sick balances in comparison with the policy in July 2011. At the time, FIRE placed 35 firefighters on the Excessive Sick Use program. DIA reviewed the sick leave taken by firefighters for the period July 1, 2010 through June 30, 2011, and noted that there were 205 firefighters who should have triggered a review to determine if they should have been placed on the program. We requested documentation to show that each firefighter’s information was reviewed, and support for the decision not to move them on to the program. FIRE currently has neither a form nor a process documenting the review of firefighters in this situation.

FIRE had 49 volunteer separations between January 1, 2011 and December 11, 2011. There were six separations that had at least six shifts charged to sick leave or family illness in the last few months of work. The CBA states that “The Medical Bureau and/or the Personnel Department may require a written statement from the employee justifying the request for paid Sick Leave and/or a certificate from a physician verifying the nature of the claimed sickness or injury provided that such a Medical Bureau certification must be submitted for any sickness or injury extending beyond three (3) calendar days.”

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Finding #1) Sick leave was abused by firefighters causing additional overtime paid by the City (Continued from page 7).

The City-wide Attendance Policy states that the basis for review for disciplinary action shall be more than 30 hours of usage within a rolling calendar quarter, or when an employee exhibits a pattern of usage within any time period. A basis for review for disciplinary action may include absences occurring before or after vacation and/or personal leave; and absences occurring repetitively before or after weekends or holidays, etc. The City-wide Attendance Policy also states that the firefighter will be notified in writing when they have used more than 30 hours in a rolling quarter and is subject to progressive discipline; for alternative work schedules more than 40 hours in a rolling quarter is subject to progressive discipline. If a firefighter placed on the program has no further issues for two years, any further infraction of the City-wide Attendance Policy begins again at step 1.

There are several key differences between the City-wide policy and the policy in place at FIRE. These differences include:

- Frequency of Excessive Sick Use program reviews that should be done: yearly per FIRE vs. quarterly per City-wide. A more timely review will help the City and firefighter address problems earlier, and corrective action can be taken sooner.
- Total sick leave hours after which a review should be completed: 120 hours per FIRE per year vs. 30 per quarter per City-wide. If a smaller window of time will be implemented, the number of hours should be adjusted for when a review is to be triggered.
- Length of time a firefighter is placed on the Excessive Sick Use program; nine months per FIRE vs. 24 months per City-wide.

Per the CBA, firefighters who work 24 hour shifts are charged 20 hours of sick leave for every shift struck off, or five hours for each six hour increment. If a firefighter calls off sick in the middle of their shift, General Order 4-05 – Daily Time Reporting states “sick days and work days are broken up into four quarters of a day, for use when a member strikes off after beginning his shift. For each quarter of a day the member works into, he gets credit for that quarter work day.” For example, a firefighter starts work at 0830 hours and works until 1500 hours and gets ill and strikes off for the remainder of the shift. The firefighter worked a total of six and a half hours. The firefighter will be credited in KRONOS for 12 hours worked and ten hours of sick leave shall be taken. In our testing presented in Phase I, DIA noted that incorrect entries were made in 2011 related to this policy, causing firefighters to be charged too little time or too much time. FIRE has since corrected the benefit balances for these firefighters.

DIA found several instances where firefighters called off within the first hour of the new quarter. Because of the language of the CBA, the firefighter was charged for a minimal amount of sick leave compared to the time worked for the City. While this was within the current FIRE policy, the pattern suggests the firefighters are waiting until the new quarter to strike off in order to reduce the sick hours charged to their benefit balance, rather than leaving when they are sick.

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Finding #1) Sick leave was abused by firefighters causing additional overtime paid by the City (Continued from page 8).

This policy is disproportionate in how the City must pay overtime for relief firefighters who cover for the sick counterpart. The City pays the relief firefighter for actual hours worked. In cases where a firefighter strikes off at the beginning of the second quarter of the shift, for example, at 1500 hours, it is recorded as having worked 12 hours of regular time, and ten hours of sick leave. The relief firefighter called in to cover the remainder of the shift will receive 17.50 hours of overtime. In total, the City will pay for 29.50 hours of regular time for a 24 hour shift.

Table 1-1 shows how the hours are recorded in KRONOS compared to how many hours are worked by the firefighter.

Table 1-1: Sick Leave Charged for Mid Shift Strike Off

Firefighter Call In Time	Sick Pay Hours KRONOS	Regular Pay Hours KRONOS	Actual Worked Hours
Until 0830 hours	20	0	0
0831 – 1429 hours	15	6	0 – 6
1430 – 2029 hours	10	12	6 – 12
2030 – 0230 hours	5	18	12 - 18
0230 – 0830 hours	0	24	18 - 24

The FIRE policy of deducting sick leave is significantly different from the City-wide policy. The City-wide Attendance Policy states “the City will dock employees on the basis of one-tenth (1/10), or six minutes per hour.”

The total minimum staffing levels for suppression workforce if all apparatuses were active was 183 through May 30, 2011, and then 161 for the rest of the year. DIA reviewed the total firefighters who called in sick for the whole day using the Daily Strike Off report prepared by the Assistant Chief’s Office. In the first 11 months of 2011, or 334 days, there were 26 days, or 8%, that had over 10% of the total suppression workforce on a full day of sick leave, including four days (June 10, July 4, August 5, November 24) where the sick leave percentage was over 15% of the scheduled firefighters; two of the days were holidays: Independence Day and Thanksgiving. The number of sick leave firefighters rises when including the firefighters who called off sick mid-shift.

Fire protection is necessary for the City, and is required 24 hours a day, every day of the year. When a significant number of firefighters call off sick and cannot be replaced, the Chief of Fire must decide if units need to be closed down due to lack of manpower. The closing down of units could lead to vulnerabilities because of longer response times if a fire were to start in the area a closed unit is responsible to protect.

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Finding #1) Sick leave was abused by firefighters causing additional overtime paid by the City (Continued from page 9).

DIA reviewed the sick leave and overtime hours recorded in the KRONOS system for the years 2006 – 2011 for each of the nine holidays recognized by the City: New Year’s Day, Martin Luther King Day, Presidents’ Day, Easter (in place of Good Friday), Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas. We compared the total suppression workforce shifts charged for sick leave for each of these holidays.

Table 1-1: Sick Leave Shifts Recorded on the Recognized City Holidays

Holiday	Year					
	2006	2007	2008	2009	2010	2011
New Years Day	15.00	13.50	16.75	9.50	18.50	15.00
Martin Luther King Day	4.00	8.90	3.75	6.25	5.75	7.00
Presidents Day	10.50	12.00	12.00	13.00	8.00	8.00
Easter	16.00	9.95	20.00	15.50	16.00	15.50
Memorial Day	14.50	21.00	14.00	5.50	21.95	21.75
Independence Day	29.00	15.50	32.50	31.50	30.50	30.50
Labor Day	7.00	11.50	11.00	6.00	15.75	14.50
Thanksgiving	22.00	13.50	22.00	21.00	23.25	33.75
Christmas	68.95	43.95	50.70	60.20	55.75	10.75
Total Sick Leave Shifts Holidays	186.95	149.80	182.70	168.45	195.45	156.75
Avg Daily Sick Leave Shifts - Holidays	20.77	16.64	20.30	18.72	21.72	17.42
Total Sick Leave Shifts Year	4,392.35	3,844.15	4,102.78	3,873.83	4,410.69	3,844.75
Avg Daily Sick Leave Shifts - Other	11.81	10.38	11.01	10.41	11.84	10.36
Note: 2011 Information ends on 12/25/2011.						

As seen in the table above, there was significant sick leave taken for various holidays compared to the Average Daily Sick Leave Shifts – Other taken during other days in the year. Except for 2011, Christmas had the most time off for sick leave, almost double any other holiday in the year, and up to six times higher than the Average Daily Sick Leave Shifts - Other. There was a significant change in this pattern in 2011, where the total absences were more in line with the Average Daily Sick Leave Shifts - Other for the year.

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Finding #1) Sick leave was abused by firefighters causing additional overtime paid by the City (Continued from page 10).

Excessive sick leave shifts during the holidays have caused an adverse effect on overtime for the same holidays in FIRE. See the table below for the total overtime and non-premium overtime charged to the holidays. Because of the way FIRE records overtime, some overtime less than 24 hour shifts may be charged to the following day in the KRONOS system.

Table 1-2: Overtime (OT) Shifts Recorded on the Recognized City Holidays

Holiday	Year					
	2006	2007	2008	2009	2010	2011
New Years Day	28.58	6.09	43.44	36.03	36.25	39.26
Martin Luther King Day	4.85	6.69	6.25	17.42	5.34	6.36
Presidents Day	5.98	21.88	13.61	20.03	11.15	25.57
Easter	45.98	21.35	29.76	32.42	27.71	28.29
Memorial Day	8.23	34.07	23.45	18.59	30.44	35.91
Independence Day	46.86	36.99	44.45	51.28	49.53	35.80
Labor Day	11.29	14.14	13.44	18.09	28.67	14.81
Thanksgiving	36.76	29.82	24.31	29.67	41.53	25.57
Christmas	70.92	79.02	64.01	78.94	81.07	20.80
Total OT Holidays	259.46	250.05	262.72	302.47	311.68	232.39
Total OT Year	6,407.73	6,985.97	6,625.54	7,258.88	7,249.56	6,168.43
Avg Daily OT - Other	17.27	18.92	17.87	19.54	19.49	16.67
Note: 2011 Information ends on 12/25/2011.						

FIRE suppression firefighters do not receive holiday pay for the actual holiday worked. Instead, all firefighters on 24 hour shifts receive an annual payment equal to nine holidays based on a calculation detailed in the CBA. The holiday payment is to be divided into nine equal parts paid in each pay period containing the recognized City holidays.

FIRE does not have a general order in place to deter firefighters from calling off sick on, or around, the holidays. This is not the case with the rest of the City employees. The City-wide policy states that if an employee is sick either the scheduled work day before or the scheduled work day after the holiday, the employee does not receive holiday pay. This policy is in place to reduce the number of employees who call off sick near the holiday.

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Finding #1) Sick leave was abused by firefighters causing additional overtime paid by the City (Continued from page 11).

Recommendation

DIA recommends FIRE Management document when individual firefighter sick leave balances are reviewed against the FIRE Excessive Sick Use Policy. The documentation should include at a minimum 1) the reason/section of the policy that caused the firefighter to be under review; 2) FIRE Management's decision to either move forward with discipline and or with placement into the program or not; 3) reasons for the decision made; and 4) further action needed by either FIRE Management or the firefighter under review.

DIA recommends FIRE Management, Public Safety Administration and the Law Department consider reviewing the sick leave calculation currently in the CBA. Firefighters should be charged for actual hours worked, prorated, rather than charged on a quarterly shift. This change would put FIRE more in line with the City-wide policy.

DIA recommends FIRE Management and Public Safety Administration work with the Department of Human Resources to develop a sick abuse policy that is more in line with the City-wide Attendance Policy. Areas for review should include, but not limited to:

- Frequency of Excessive Sick Use program reviews;
- Total hours after which a review should be completed;
- Length of time a firefighter is placed on the Excessive Sick Use program; and
- Proper documentation needed to support FIRE Management's decision to move or not move a firefighter onto the Excessive Sick Use program.

DIA recommends FIRE Management and Public Safety Administration work with the Department of Human Resources to develop a plan to curtail the amount of sick leave used on the holidays. Similar to the City-wide policy, the FIRE policy should take into consideration the holiday as well as the day before and the day after the holiday. This would ensure all shifts were treated equally.

Management Response

An internal audit conducted by the City of Cleveland resulted in several findings; including that sick leave was abused by firefighters that resulted in additional overtime costs to the City. Internal Audit made a series of recommendations to address the problem.

The negotiated labor agreement between the City of Cleveland and IAFF Local 93 requires the City to award sick leave and holiday pay in a manner inconsistent with City policies. Although some changes will require negotiation with the Union, the Division of Fire and Department of Public Safety acknowledge that deficiencies exist and will take action in an attempt to correct the problem.

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Finding #1) Sick leave was abused by firefighters causing additional overtime paid by the City (Continued from page 12).

Management Response (Continued)

Holiday Pay: All City of Cleveland employees, including firefighters, are awarded nine paid holidays as a result of the collective bargaining process. The holidays recognized by the City are: New Year's Day, Martin Luther King Day, Presidents' Day, Easter, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas.

Holiday pay for firefighters, however, is handled differently than for other City employees. Holiday pay is automatic. An amount is pre-identified in the negotiated labor agreement and divided into nine equal parts. All firefighters assigned to 24-hour shifts receive one of those nine equal parts in any pay period in which a holiday occurs, regardless of whether or not they actually work the holiday.

A First Grade Firefighter, for example, will automatically receive extra payment in the amount of approximately \$65 in any pay period in which a holiday occurs. If a firefighter is scheduled to work a holiday and strikes off on a sick day, the firefighter will still receive the holiday compensation and his regular pay in spite of the fact that he didn't work. The only consequence to the firefighter is that 20 hours sick pay will be deducted from his accumulated sick leave balance.

A review of historical data revealed that holiday sick time use is consistently higher than any other workday. Firefighters called to duty on a holiday to fill vacancies created by other firefighters reporting off sick receive time and one-half pay - approximately \$1000 per day per employee - to fill critical positions necessary to ensure community safety.

Firefighters have a duty and obligation to report for duty. Excessive holiday absenteeism has caused staffing challenges and an adverse financial impact on the City of Cleveland and its citizens. Therefore, the Union was notified on January 27, 2012 of the City's intent to implement management rights and change the method of paying holiday pay to firefighters who report sick on holidays. The City is willing to meet with the Union prior to implementation.

Absenteeism: Due to extremely high absenteeism on Thursday, Nov 24, 2011, the Thanksgiving Day holiday, the Division of Fire was forced to close two fire companies and downsize a third. On a typical Thursday, the Division of Fire averages six or seven firefighters reporting off duty sick. On Thanksgiving Day 2011, however, a total of 31 firefighters reported off sick. For comparison purposes, Fire had 16 sick calls on Thanksgiving Day in 2008, 17 in 2009, and 18 in 2010.

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Finding #1) Sick leave was abused by firefighters causing additional overtime paid by the City (Continued from page 13).

Management Response (Continued)

The Division of Fire took action and through an order from the Chief of Fire, Cleveland firefighters were notified that if they reported off sick on Christmas Eve, Christmas Day, New Year's Eve 2011 or New Year's Day 2012 they would be required to provide medical documentation justifying their illness. Although that order is being challenged by the IAFF Local 93 Union through the grievance process, the impact of the order resulted in a significant reduction in the number of sick days used on those specific dates.

Based on that experience, it is apparent that tight controls can and will reduce the potential abuse of sick time by employees of the Cleveland Division of Fire.

Sick Use Policy: The audit substantiated that the Division of Fire has orders and policies that provide guidance on the identification of individual employees who violate the sick use policy. A regular review of sick use, however, has not been documented.

The Division of Fire currently has 48 employees in the Excessive Sick Use Program. The audit revealed that as many as 205 employees should have been reviewed for inclusion in the program. Although the Division of Fire did conduct a review of employee sick use, the Division failed to document that review.

The Division of Fire and Department of Public Safety will review and if necessary, modify the existing protocol that mandates a review of employee sick use patterns. A quarterly report to the Director of Public Safety shall be prepared documenting that review and identifying and holding accountable policy violators.

The Department of Public Safety and the Division of Fire have already proposed a meeting with the Departments of Law and Human Resources to review the City-wide Attendance Policy and determine if the policy or any section would provide greater management and oversight tools.

Once a consensus is achieved, the City will advise the Union and offer to meet and resolve any issues. Please note, however, that this issue was introduced by the City during the most recent contract negotiation with IAFF Local 93 and was not resolved.

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Finding #2) Trades are uneven, undocumented, and incomplete. (See also: Phase I)

According to the CBA, firefighters are allowed to trade shifts with each other as long as the two firefighters are of the same rank and the time block is at least 4 hours, except for hold-over trades. The officer in charge (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 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 60 days, provided the repayment date is acceptable to the firefighter who is owed repayment. FIRE Management does not enforce this portion of the CBA. The OIC of the Battalion or Bureau does not track the outstanding trades, resulting in firefighters initiating multiple trades with multiple other firefighters.

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 (Taken) and Traded Hours–Worked (Worked). The hours should balance and cancel each other in any given day, but DIA found that they did not. In Phase I of the audit, DIA reviewed the total hours entered into KRONOS for each Taken and Worked hours for the time period January 1, 2010 – September 4, 2011. Phase II of the audit reviewed the time period January 1, 2006 – December 31, 2010, the last full year of data available.

Table 2-1: Recorded Trade Hours - Taken vs Recorded Trade Hours - Worked

	Phase I	Phase II
Start Period	January 1, 2010	January 1, 2006
End Period	September 4, 2011	December 31, 2010
Trade Hours Taken	229,343.50	714,013.75
Trade Hours Worked	226,950.75	650,099.75
Difference	2,392.75	63,914.00

The data reviewed in Phase II showed that there is a wide range of hours owed to firefighters and hours firefighters owe back. Of the 875 firefighters who participated in trades between 2006 and 2010, 518 firefighters have more hours recorded as Taken compared to Worked; 300 firefighters have more hours recorded as Worked compared to Taken, and 57 firefighters have their Taken and Worked hours balance to zero. A summary breakout of the range involved is listed below. For detail by firefighter, see Exhibit 2-1.

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**Finding #2) Trades are uneven, undocumented, and incomplete. (See also: Phase I)
 (Continued from page 15)**

Table 2-2: Excess Trade Hours - Taken vs. Trade Hours - Worked, 2006 - 2010

Range	# of Firefighters		# of Firefighters
> 2000 Hours	14	500.1 – 600 hours	11
1000.1 – 2000 hours	21	400.1 – 500 hours	23
900.1 – 1000 hours	3	300.1 – 400 hours	14
800.1 – 900 hours	5	200.1 – 300 hours	50
700.1 – 800 hours	10	100.1 – 200 hours	98
600.1 – 700 hours	12	0.1 – 100 hours	257

Table 2-3: Excess Trade Hours - Worked vs. Trade Hours - Taken, 2006 - 2010

Range	# of Firefighters		# of Firefighters
> 2000 Hours	13	500.1 – 600 hours	5
1000.1 – 2000 hours	13	400.1 – 500 hours	3
900.1 – 1000 hours	1	300.1 – 400 hours	15
800.1 – 900 hours	4	200.1 – 300 hours	27
700.1 – 800 hours	2	100.1 – 200 hours	46
600.1 – 700 hours	7	0.1 – 100 hours	164

Based on the CBA, trades are expected to be repaid within one year of the original trade. A firefighter is scheduled to work 98 shifts, or 2,352 hours a year before vacation and personal time. As shown above, there are 65 firefighters that owe over 600 trade time hours, or over 25% of their annual hours were worked by others.

In Exhibit 2-2, the top 25 firefighters that owe trade hours back to others between 2010 and 2011 are listed in more detail. DIA included the 2009 information in the exhibit to show the trades were not related to the previous year, and were not used in the calculation to determine the deficit hours for 2010 and 2011. It is clear that based on the number of hours outstanding, trades have not been repaid within one year of the original trade date. The pattern shown by the top 25 firefighters with a deficit is that they have not made serious efforts to repay these trades as required in the CBA.

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**Finding #2) Trades are uneven, undocumented, and incomplete. (See also: Phase I)
(Continued from page 16)**

In Exhibit 2-3, the top 25 firefighters who are owed trade hours back from others between 2010 and 2011 are listed in more detail. DIA included the 2009 information in the exhibit to show the trades were not related to the previous year; but were not used in the calculation to determine the surplus hours for 2010 and 2011. In the most extreme case, one firefighter worked an additional 2,744 hours, or 58% more hours for only his base pay, between 2010 and 2011 because of hours Worked.

In the CBA there is an attachment called Overtime Policy. According to the Overtime Policy, "Members are permitted to request overtime and utilize the unlimited trade of time provision in the Contract." This wording has allowed firefighters to accept an overtime shift, but then trade this shift for another firefighter to work.

In the first 11 months of 2011, there were 182 instances where a firefighter was recorded in KRONOS as Trades - Taken and paid overtime for at least 12 hours for the same day. DIA tested a sample of 20 of these instances, and only three, or 15%, were actually working the hours for which they were paid. The remaining hours were accepted by the firefighter, and then traded with another firefighter who worked the shift. There were 117 firefighters involved in these Trades - Taken and overtime on the same day instances; including 22 firefighters that had over 500 hours due to others between 2006 and 2010.

Recommendation

DIA recommends FIRE Management and Public Safety Administration work with the Department of Law to add work rules to control the amount of trades outstanding for a firefighter at any time. We recommend no more than between 96 and 144 hours in total be outstanding either as Taken or Worked.

DIA recommends the trade documents between two firefighters be maintained by FIRE Management. At a minimum, the documents should include who the trade is between, including payroll number for each firefighter, the date of the trade, and the expected repayment date. FIRE Management should have a mechanism to ensure the trades are repaid within one year as required in the CBA.

DIA recommends FIRE Management and Public Safety Administration work with the Department of Law to negotiate with Local 93 to require a firefighter to physically work a shift in order to receive overtime, rather than accepting the overtime and then trading the hours to another.

Exhibit 2-1

Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
077296	Robinson	Calvin	8,456.00		8,456.00
003562	Dever	Kevin J.	5,170.75	676.50	4,494.25
013078	Debarr	Timothy R.	4,432.00	96.00	4,336.00
034650	Frohnapple	Bernard J.	4,008.00	348.00	3,660.00
020822	Kifus	Barry L.	3,852.00	228.00	3,624.00
050431	Kelly	Kevin P.	3,259.00		3,259.00
014130	Oleksiak	James	3,950.00	708.00	3,242.00
038128	Graham	Robert S.	3,228.00	48.00	3,180.00
064087	Milano	Michael C.	3,428.50	297.00	3,131.50
013014	Ruccella	Nicholas C.	3,312.00	312.00	3,000.00
031411	Mcnamara	Gary G.	3,030.00	72.00	2,958.00
012911	Losteiner	Daniel J.	3,668.00	816.00	2,852.00
024794	Corso	Peter A.	3,397.00	604.00	2,793.00
049177	Jurcisin	Thomas J.	2,897.25	120.00	2,777.25
079880	Saxby	Justina A.	2,013.75	72.00	1,941.75
070747	Parente	Phillip A.	2,424.00	524.00	1,900.00
003592	Mcgowan	John P.	2,858.00	996.00	1,862.00
056005	Leslie	Phillip M.	4,392.00	2,652.00	1,740.00
053285	Kovacic	Andrew B.	6,588.00	5,000.00	1,588.00
008688	Casselberry	Matthew C.	2,260.00	696.00	1,564.00
012802	Cray	Jeffrey M.	2,568.00	1,140.00	1,428.00
011045	Koz	John H.	1,776.75	356.00	1,420.75
013015	Pusateri	Philip A.	1,444.00	66.00	1,378.00
003565	Coneglio	Joseph A.	5,226.00	3,850.00	1,376.00
026234	Dagg	Tim J.	1,700.00	348.00	1,352.00
027308	Day	Scott K.	1,746.00	496.50	1,249.50
053001	Kormos	Michael	2,016.00	768.50	1,247.50
006863	Patsouras	Andrew E.	2,706.00	1,513.50	1,192.50
003601	Andrews	John W.	1,503.00	328.00	1,175.00
012889	Ramsey	John E.	1,577.50	456.00	1,121.50
012974	Linsenmeyer	Mark B.	1,816.00	696.00	1,120.00
008682	Conway	John J.	1,280.00	176.00	1,104.00
033002	Fisher	Robert L.	1,523.00	420.00	1,103.00
003567	Carroll	John P.	1,200.00	120.00	1,080.00
006871	Schefft	Richard M.	3,177.00	2,136.00	1,041.00
002915	Uline	Scott A.	1,112.00	152.00	960.00
013013	Cudnik Jr	Hilary S.	2,690.00	1,748.00	942.00
006901	Aerni	Patrick W.	1,008.00	92.00	916.00
013070	Corcoran	Thomas M.	2,808.00	1,908.00	900.00
070640	Panzero	James V.	1,354.00	466.00	888.00
003583	Shantery	David J.	1,583.00	696.00	887.00
013028	North	Sean E.	1,330.00	495.00	835.00
011063	Denunzio	Daniel P.	1,960.00	1,144.00	816.00
057650	Whalen	John F.	1,836.00	1,040.00	796.00
008684	Clark	Edward M.	887.00	104.00	783.00

Exhibit 2-1

Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
006894	James	Donnie T.	1,668.00	908.00	760.00
012857	Nickerson-El	Anthony E.	1,203.00	444.00	759.00
003587	Purnell	James C.	892.00	148.00	744.00
011798	Appleton	Paul H.	3,763.50	3,019.50	744.00
011061	Durbin	Michael J.	1,268.00	540.00	728.00
002059	Schultz	Darren W.	1,396.00	672.00	724.00
002078	Currens	Blake A.	852.00	136.00	716.00
012887	Cook	John T.	1,276.50	568.00	708.50
012327	Aviles	Jose E.	1,644.00	944.00	700.00
011052	Haggerty	John G.	2,224.50	1,525.50	699.00
003595	Keane	Thomas W.	1,759.00	1,068.00	691.00
002101	Ruccella	Anthony F.	1,288.00	600.00	688.00
002090	Mikes	Albert	1,736.00	1,060.00	676.00
012967	O'Donnell	Neal S.	1,059.00	384.00	675.00
017872	Bresnahan	Jerome J.	828.00	158.00	670.00
034950	Gagliardi	Frank J.	1,175.50	522.00	653.50
002073	Gorey	William F.	2,489.00	1,838.50	650.50
038350	Graven	Michael E.	984.00	344.00	640.00
096634	Williams	William M.	882.00	252.00	630.00
006719	Pate	Joseph L.	2,208.00	1,592.00	616.00
005367	Matonis	William A.	1,504.00	904.00	600.00
005368	Martinez	Matthew M.	3,056.00	2,456.00	600.00
006881	Barnes	Brian J.	1,853.00	1,262.00	591.00
041087	Harrington	Thomas T.	948.00	372.00	576.00
055831	Lempke	David R.	1,268.00	732.00	536.00
008757	Idiaquez	Oscar A.	1,132.00	598.00	534.00
011643	Andrews	Sean P.	1,864.00	1,330.00	534.00
006911	Crespo	Alberto L.	1,852.00	1,324.00	528.00
071628	Pavlik	Roland D.	2,280.00	1,764.00	516.00
004061	Shannon	Michael P.	2,180.00	1,667.50	512.50
008754	Homan	Jeffrey R.	1,607.00	1,104.00	503.00
005369	Marconi	John	2,316.00	1,824.00	492.00
028175	Dever	John P.	1,044.50	564.00	480.50
008669	Gill	Patrick M.	742.00	264.00	478.00
006903	Gorski	Andrew R.	2,730.50	2,256.00	474.50
004548	Ward	Daniel J.	1,692.00	1,224.00	468.00
021453	Castelee	Carl R.	1,668.00	1,200.00	468.00
022670	Cintron	Noel	876.00	416.00	460.00
003582	Shiner	Joseph D.	1,496.00	1,040.00	456.00
003588	Phillips	Dennis T.	2,479.50	2,028.00	451.50
059485	Markley	Timothy R.	616.00	168.00	448.00
003589	O'Neill	Edwin	1,299.50	852.00	447.50
051471	Kinkopf	Robert T.	900.00	456.00	444.00
018253	Kinchy	Ian D.	1,254.00	812.00	442.00
061348	Mccormick	Wilbert Z.	440.00		440.00

Exhibit 2-1

Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
003590	Miranda	James A.	1,872.00	1,436.50	435.50
026607	Daugherty	Patrick J.	432.00		432.00
008786	Torres	Adam	1,468.00	1,040.00	428.00
037090	Gilson	Kenneth J.	1,100.00	672.00	428.00
088268	Switzer	Gregory A.	2,212.00	1,804.00	408.00
005365	McNamara	Brendan J.	1,620.00	1,216.00	404.00
006897	Harrison	Thomas A.	992.00	588.00	404.00
024600	Corrigan	Martin A.	1,890.00	1,488.00	402.00
005366	McMahon	Joseph D.	1,706.00	1,305.00	401.00
059307	Marconi	William	1,352.00	960.00	392.00
002068	Jarvis	Derek D.	411.00	24.00	387.00
006912	Clark	Elliott B.	1,212.00	842.00	370.00
006944	Glorioso	Robert B.	1,320.00	960.00	360.00
006945	Brenner	Ryan A.	1,379.00	1,028.00	351.00
017490	Harris	Almon L.	844.00	500.00	344.00
011056	Fuehrer	Steven R.	892.00	556.00	336.00
048260	Jokkel	Edward M.	944.00	608.00	336.00
029057	Donelon	John P.	1,076.00	752.00	324.00
002083	Berry	Robert D.	1,020.00	704.00	316.00
054465	Laboy	Phillip A.	1,156.00	840.00	316.00
006851	Tolbert	Jermaine T.	744.00	432.00	312.00
083709	Smith	Charles J.	312.00		312.00
008665	Harris	Rodney	690.50	384.00	306.50
006862	Perez	Jonathan	840.00	544.00	296.00
006946	Bartos	Anthony J.	1,716.00	1,420.00	296.00
012890	Planicka	Anton M.	1,226.00	930.00	296.00
006870	Sahley	Mark G.	1,104.00	816.00	288.00
006896	Horba	Dale R.	336.00	48.00	288.00
034443	Fredericy	Raymond L.	936.00	649.00	287.00
011073	Aylward	Sean	1,400.00	1,116.00	284.00
043165	Hightower	Randolph	1,815.00	1,533.50	281.50
006909	Damasin	Erik R.	1,636.00	1,356.00	280.00
097555	Woisnet	Thomas M.	940.00	660.00	280.00
003570	Hills	Adrian E.	812.00	534.00	278.00
003575	Ehrett	Mark D.	1,328.00	1,052.00	276.00
013052	Schweinfurth	Toby A.	1,032.00	756.00	276.00
003569	Holian	Matthew T.	1,424.00	1,152.00	272.00
011057	French	Jack L.	2,094.00	1,824.00	270.00
002094	McCrae	Donald P.	924.00	656.00	268.00
006853	Mosley	Jarrold H.	2,092.00	1,824.00	268.00
042059	Hazek	James R.	768.00	500.00	268.00
003568	Bajzer	Garret E.	471.75	204.00	267.75
012951	Petras	Richard A.	1,416.00	1,156.00	260.00
035760	Gardner	John N.	904.00	644.00	260.00
003573	Eppich	Michael A.	712.50	454.00	258.50

Exhibit 2-1

Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
065729	Moore	Gregory	1,668.00	1,410.00	258.00
019119	Corrigan	Dennis E.	1,453.00	1,195.50	257.50
008697	Beegle	Christopher M.	1,148.00	903.00	245.00
006891	Kaspick	Paul M.	1,124.00	880.00	244.00
064064	Miklus	Mitchell L.	932.00	692.00	240.00
013243	Haiss	Fritz	1,227.00	990.00	237.00
006861	Perez	Luis R.	2,587.00	2,351.75	235.25
002087	Lugo	Thomas A.	1,143.00	909.00	234.00
006855	Zimmerer	Robert T.	1,328.00	1,094.00	234.00
015098	Ferra	Umberto	492.00	264.00	228.00
056019	Lestock	William E.	684.00	456.00	228.00
006854	Zywiec	Bryan J.	524.00	300.00	224.00
092358	Vargo	Ronald A.	932.00	710.00	222.00
006906	Estergall	Michael G.	608.00	388.00	220.00
066466	Moser	Kevin L.	2,868.00	2,648.00	220.00
006884	Matier	John H.	845.00	628.00	217.00
012884	Baker	David M.	348.00	132.00	216.00
013016	Patterson	Daniel R.	1,416.00	1,200.00	216.00
014568	Bellflower	David J.	660.00	444.00	216.00
042751	Herip	Ronald H.	432.00	216.00	216.00
098077	Wooten	Timothy	309.50	96.00	213.50
091803	Ulbrich	Emmet G.	1,280.00	1,068.00	212.00
092699	Viancourt	David F.	672.00	462.00	210.00
087015	Straffen	Mark L.	470.00	264.00	206.00
008774	Moss	Kenneth R.	716.00	512.00	204.00
037640	Gonsor	Gerald J.	1,212.00	1,008.00	204.00
066985	Murad	Dean M.	652.00	448.00	204.00
001059	Bloam	Todd D.	919.50	719.00	200.50
003578	Vacca	Richard A.	1,407.00	1,211.00	196.00
067723	Nar	Edward E.	992.00	796.00	196.00
011069	Bruening	Tedd J.	4,891.00	4,697.50	193.50
002055	Petrov	Jason M.	888.00	696.00	192.00
015670	Bishop	James W.	1,128.00	936.00	192.00
044147	Holzman	Timothy A.	480.00	288.00	192.00
004549	Wallenhorst	Patrick G.	1,240.00	1,050.00	190.00
022347	Chontos	Frank M.	804.00	616.00	188.00
073860	Pompei	Theodore R.	1,576.00	1,388.00	188.00
013189	Dudas	John M.	990.00	804.00	186.00
013293	Donohoe	John J.	690.00	504.00	186.00
002510	Colon	Gerardo	1,168.50	983.50	185.00
012984	Weiland	Robert J.	1,220.00	1,036.00	184.00
013294	Foster	Steven R.	584.00	400.00	184.00
051720	Kishmarton	Douglas M.	465.50	288.00	177.50
030778	Edwards	Mark A.	1,236.00	1,060.00	176.00
082438	Shupe	Hayden J.	293.00	120.00	173.00

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Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
006876	Zele	Scott A.	1,224.00	1,052.00	172.00
011067	Churchin	Steven M.	1,740.00	1,568.00	172.00
022474	Chura	Jeffrey M.	608.00	436.00	172.00
037923	Gorski	Richard A.	1,276.00	1,104.00	172.00
072754	Peyton	Daniel J.	460.00	288.00	172.00
088307	Szabo	Frank M.	484.00	312.00	172.00
034123	Fox	Jason G.	2,318.00	2,148.50	169.50
002067	Kaltner	Stephen J.	408.00	240.00	168.00
011059	Fogarty	Michael B.	1,128.00	960.00	168.00
096049	Williams	Bruce A.	504.00	336.00	168.00
011054	Gill	William J.	630.00	465.00	165.00
085825	Staresinic	John M.	336.00	171.50	164.50
006869	Perrin	Brandon C.	1,092.00	936.00	156.00
022273	Chillemi	Christopher J.	912.00	756.00	156.00
085660	Stamper	John A.	1,080.00	924.00	156.00
011049	Hyvarinen	James B.	491.50	336.00	155.50
011062	Dorsey	Joseph D.	803.25	648.00	155.25
012904	Trujillo	Anthony	762.00	608.00	154.00
052024	Kluth	James E.	1,102.00	948.00	154.00
062767	McNamara	Timothy J.	1,808.00	1,654.00	154.00
002052	Mucci	Kevin R.	800.00	648.00	152.00
047491	Johnson	Damon D.	200.00	48.00	152.00
025479	Crespo	Wilfredo	1,227.00	1,076.00	151.00
065398	Moner	Patrick J.	432.00	284.00	148.00
006875	Zimmerer	Jerome P.	894.50	748.00	146.50
002095	Laing	James O.	1,106.00	960.00	146.00
031793	Fallon	Michael P.	637.00	492.00	145.00
006878	Cole	Ghadi	696.00	552.00	144.00
006888	Kundrat	Alexander J.	792.00	648.00	144.00
008681	Coughlin	Timothy P.	796.00	652.00	144.00
023621	Miller	Mark A.	916.00	773.25	142.75
032889	Fischer	Jeffrey N.	418.00	276.00	142.00
012933	Telban	David J.	1,050.00	910.00	140.00
008790	Williams	Anton D.	713.00	574.00	139.00
050507	Kempf	Donald A.	330.00	192.00	138.00
006889	Kolmorgen	Christopher C.	3,028.00	2,891.00	137.00
194751	Renick	David J.	240.00	104.00	136.00
011070	Boruszewski	Jeffrey	2,494.25	2,360.00	134.25
002086	Latkovic	Kenneth W.	492.00	360.00	132.00
002324	Nielipinski	Erik T.	600.00	468.00	132.00
006852	Newsome	Asa J.	276.00	144.00	132.00
013176	Devito	Samuel	1,196.00	1,064.00	132.00
014892	Bentley	Barry G.	1,212.00	1,080.00	132.00
033203	Flave	Aaron J.	612.00	480.00	132.00
053284	Kovacic	Richard J.	612.00	480.00	132.00

Exhibit 2-1

Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
018251	Howard	Leslie J.	420.00	290.00	130.00
020750	Caraballo	Noel	904.00	780.00	124.00
032964	Tetrick	Johnny	1,212.00	1,088.00	124.00
092636	Verzi	John S.	532.00	408.00	124.00
002058	Ross	Eric R.	432.00	312.00	120.00
008766	Lally	Francis X.	1,336.00	1,216.00	120.00
008787	Vidlicka	Joseph L.	1,932.00	1,812.00	120.00
012851	Horn	Kevin M.	1,320.00	1,200.00	120.00
013276	Gulla	Andrew J.	432.00	312.00	120.00
014066	Stuhm	Daniel K.	444.00	324.00	120.00
021875	Mcmickle	Frederick E.	828.00	708.00	120.00
024133	Conroy	Thomas M.	420.00	300.00	120.00
024424	Cooney	Kevin P.	1,316.00	1,196.00	120.00
046775	James	Mark	576.00	456.00	120.00
056682	Linz	Russell H.	192.00	72.00	120.00
058450	Majercak	Michael E.	264.00	144.00	120.00
099251	Zedella	Michael G.	636.00	516.00	120.00
012950	Rabkewych	Michael J.	548.00	429.00	119.00
027818	Denk	John	648.00	530.00	118.00
032965	Tomasch	Clay A.	576.00	459.00	117.00
035420	Gallagher	Patrick J.	1,527.00	1,410.00	117.00
072174	Perrin	Brenda J.	777.00	660.50	116.50
008776	Muniz	Rafael	956.00	840.00	116.00
014127	Perrin	Jamel L.	1,104.00	988.00	116.00
014627	Duhigg	Mark J.	600.00	484.00	116.00
024770	Corrigan	Timothy P.	464.00	348.00	116.00
006860	Perkins	Patrick M.	1,252.00	1,140.00	112.00
082480	Sibert	William J.	1,680.00	1,568.00	112.00
006905	Gamer	Corey W.	1,286.00	1,177.00	109.00
002089	Miczak	Paul J.	310.00	202.00	108.00
054273	Kurgan	Michael A.	868.00	760.00	108.00
006885	Marotta	Raymond A.	566.00	460.00	106.00
006882	McGowan	Thomas E.	800.00	696.00	104.00
008761	Juratic	Gregory L.	536.00	432.00	104.00
057040	Logan	Patrick M.	948.00	844.00	104.00
026580	Darnell	Michael A.	1,759.00	1,656.00	103.00
011071	Boland	Brendan T.	648.00	548.00	100.00
039568	Gunn	Kevin G.	604.00	504.00	100.00
080786	Schuster	David J.	1,476.00	1,376.00	100.00
002080	Corcoran	Timothy J.	371.00	272.00	99.00
001263	Gillissie	Michael P.	636.00	540.00	96.00
008763	Kasperek	Paul J.	892.00	796.00	96.00
010760	Alderman	Kenneth M.	168.00	72.00	96.00
011044	Kuharik	Jeffrey C.	816.00	720.00	96.00
013215	Goloja	Geoff J.	636.00	540.00	96.00

Exhibit 2-1

Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
014065	Thompson	Tyree L.	432.00	336.00	96.00
026321	Daley	Michael H.	240.00	144.00	96.00
032080	Faulhaber	Frank W.	276.00	180.00	96.00
058798	Malone	William M.	120.00	24.00	96.00
008764	Kopronica	Kenneth J.	950.00	856.00	94.00
012881	Burgos	Benny	1,484.00	1,390.00	94.00
012944	Murray	Raymond A.	1,028.00	934.00	94.00
087399	Stuhm	James A.	1,018.00	924.00	94.00
033198	Flave	Daniel P.	1,833.50	1,740.00	93.50
006859	Norman	James A.	1,016.00	924.00	92.00
012989	Balzano	Mark A.	480.00	388.00	92.00
051030	Kilbane	John M.	420.00	328.00	92.00
008663	Hendryx	Scott M.	786.00	696.00	90.00
016629	Bondzio	Christopher J.	504.00	415.00	89.00
029856	Dudash	William J.	520.00	432.00	88.00
069661	Omalley	Michael P.	374.00	288.00	86.00
082325	Shorts	Marshall	1,248.00	1,162.00	86.00
006873	Mihalic	Michael C.	504.00	420.00	84.00
014124	Ruggiero	Louis J.	1,176.00	1,092.00	84.00
021766	Chalupa	Charles S.	1,272.00	1,188.00	84.00
023622	Miller	Robert D.	156.00	72.00	84.00
054826	Lang	Kenneth A.	300.00	216.00	84.00
063847	Miceli	Michael D.	948.00	864.00	84.00
084293	Smith	Robert P.	684.00	600.00	84.00
086103	Stefancin	Daniel J.	1,472.00	1,388.00	84.00
090850	Trapp	James F.	1,176.00	1,092.00	84.00
094519	Watson	Terence R.	339.00	255.00	84.00
046161	Jackson	Arthur K.	488.00	408.00	80.00
046157	Jackson	Anthony T.	228.00	150.00	78.00
082017	Sheehan	Matthew P.	330.00	252.00	78.00
003591	Miklowski	Zachariah D.	720.00	644.50	75.50
002072	Hayes	Patrick T.	672.00	598.00	74.00
005370	Manzuk	Stephen E.	698.00	624.00	74.00
021315	Cartwright	James	370.00	296.00	74.00
042835	Herynk	Jeffrey A.	662.00	588.00	74.00
008770	Matier	James C.	560.00	488.00	72.00
013697	Barry	Kevin F.	744.00	672.00	72.00
014125	Rocco	Daniel J.	492.00	420.00	72.00
016850	Borovich	Michael A.	1,224.00	1,152.00	72.00
018312	Herschbach	Michael C.	504.00	432.00	72.00
024200	Hlatky	John S.	312.00	240.00	72.00
025627	Crowley	Mark K.	672.00	600.00	72.00
033473	Fodor	Stanley W.	684.00	612.00	72.00
038152	Graham	William M.	142.00	70.00	72.00
043755	Hogan	James F.	636.00	564.00	72.00

Exhibit 2-1

Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
043850	Holian	Shawn T.	432.00	360.00	72.00
049830	Katusha	James J.	312.00	240.00	72.00
058065	Macklin	Carl L.	596.00	524.00	72.00
066648	Muehlheim	George T.	576.00	504.00	72.00
099575	Zingale	Concetta K.	456.00	384.00	72.00
018243	Brooks	Samuel A.	431.00	360.00	71.00
094802	Weir	Joan M.	420.00	350.00	70.00
011046	Kotik	Mario J.	476.00	408.00	68.00
029830	Dubose	Troy M.	608.00	540.00	68.00
053225	Kovac	William D.	420.00	352.00	68.00
061019	Mccafferty	Brian P.	976.00	908.00	68.00
082038	Sheffey	Charles J.	956.00	888.00	68.00
008772	Mccarthy	Patrick J.	976.00	909.00	67.00
089417	Thomas	Darryl	168.00	101.00	67.00
011048	Karr	Kevin M.	752.00	686.00	66.00
006864	Saba	Thomas H.	1,020.00	955.00	65.00
020397	Camerato	James R.	264.00	200.00	64.00
045943	Ippolito	Vincent P.	792.00	728.00	64.00
070340	Page	Donald A.	216.00	152.00	64.00
032297	Fenderson	Robert D.	331.00	270.00	61.00
001060	Brady	Kevin J.	480.00	420.00	60.00
015192	Bersee	John P.	228.00	168.00	60.00
049125	Joyce	Terrence E.	288.00	228.00	60.00
058716	Malloy	Patrick A.	192.00	132.00	60.00
067301	Murray	Michael J.	588.00	528.00	60.00
073491	Pitts	Kirk	84.00	24.00	60.00
074286	Powers	Michael D.	1,080.00	1,020.00	60.00
098839	Young	Scott D.	228.00	168.00	60.00
086343	Stepka	David M.	468.00	410.00	58.00
003598	Holocker	Vincent A.	632.00	576.00	56.00
013058	Millett	David J.	1,392.00	1,336.00	56.00
015915	Blake	Michael E.	968.00	912.00	56.00
042390	Helmink	Jeffrey J.	440.00	384.00	56.00
051094	Kilbane	Patrick G.	656.00	600.00	56.00
067120	Murphy	John J.	780.00	724.00	56.00
084254	Smith	Paul N.	640.00	584.00	56.00
013133	Drost	Kenneth F.	600.00	546.00	54.00
042299	Heil	Michael J.	456.00	402.00	54.00
006877	Wilson	Warren M.	388.00	336.00	52.00
065059	Mlady	Bruce A.	964.00	912.00	52.00
068488	Nieto	Arthur	292.00	240.00	52.00
079639	Santana	Richard J.	660.00	608.00	52.00
018252	Jenkins	Ronald A.	542.00	492.00	50.00
081998	Shea	John F.	1,070.00	1,020.00	50.00
017540	Brady	Edward G.	528.00	478.25	49.75

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Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
002057	Robinson	Antoine D.	592.00	543.50	48.50
002060	Shea	Martin W.	928.00	880.00	48.00
003571	Geraciotti	Gregory A.	804.00	756.00	48.00
003584	Ruffin	Raymond E.	910.00	862.00	48.00
005372	Lightcap	Gregory C.	816.00	768.00	48.00
006147	Wilhelm	Robert E.	192.00	144.00	48.00
014067	Smith	Raphael S.	540.00	492.00	48.00
031476	Eucker	James P.	792.00	744.00	48.00
031628	Evans	Ronald M.	1,904.00	1,856.00	48.00
033199	Flave	Thomas P.	384.00	336.00	48.00
041090	Harrington	Timothy J.	240.00	192.00	48.00
043683	Hodges	Sean L.	132.00	84.00	48.00
047029	Jedick	Jack	528.00	480.00	48.00
058720	Malloy	Patrick M.	120.00	72.00	48.00
099636	Zittkowski	Ralph V.	216.00	168.00	48.00
194733	Bellflower	Matthew J.	96.00	48.00	48.00
046199	Jackson	Clifford	837.00	792.00	45.00
002066	Kelley	Kevin J.	348.00	304.00	44.00
003563	Corrigan	Matthew R.	804.00	760.00	44.00
008690	Boland	Martin J.	336.00	292.00	44.00
008782	Scroggins	Allen L.	744.00	700.00	44.00
013008	Blake	Eric T.	444.00	400.00	44.00
015021	Zdesar	Allen J.	1,452.00	1,408.00	44.00
052364	Kocarek	David F.	888.00	844.00	44.00
064055	Miklowski	Henry J.	360.00	316.50	43.50
008667	Greene	Kenneth	612.00	570.00	42.00
008668	Grasson	Michael J.	1,272.00	1,230.00	42.00
019017	Bryant	Richard A.	320.00	278.00	42.00
002054	Norman	Michael D.	684.00	644.00	40.00
002056	Piazza	Terrence S.	336.00	296.00	40.00
029302	Dotson	Bernard	40.00		40.00
042644	Henry	Donald F.	216.00	176.00	40.00
085215	Spencer	Brian D.	240.00	200.00	40.00
002333	Cassidy	Mark S.	960.00	921.50	38.50
043855	Holian	Thomas P.	400.00	362.00	38.00
002075	Flynt	Michael P.	720.00	684.00	36.00
005286	Patton	Shane P.	144.00	108.00	36.00
011339	McNeilly	Daniel	664.00	628.00	36.00
012998	Simeone	Joseph R.	516.00	480.00	36.00
037155	Gipper	James P.	144.00	108.00	36.00
038822	Greer	George K.	420.00	384.00	36.00
046614	Jacobs	Tommy D.	528.00	492.00	36.00
051755	Kitchen	Douglas C.	1,944.00	1,908.00	36.00
062830	Mcnea	Gregory P.	588.00	552.00	36.00
068068	Nelson	Clyde	348.00	312.00	36.00

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Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
086927	Storch	Mark S.	780.00	744.00	36.00
095388	White	Eric B.	276.00	240.00	36.00
194735	Colberg	James A.	84.00	48.00	36.00
012878	Howard	Kerry P.	292.00	258.00	34.00
012993	Moore	Jeffery A.	442.00	408.00	34.00
071614	Pavlik	Joseph R.	388.00	356.00	32.00
075277	Rahman	Bashir A.	32.00		32.00
077100	Rivera	Amill	104.00	72.00	32.00
014063	Tripp	Dennis L.	530.00	500.00	30.00
083413	Slaninka	John D.	240.00	210.00	30.00
092566	Vene	Gary M.	360.00	330.00	30.00
071965	Pennyman	Herbert L.	365.50	336.00	29.50
014451	Bell	Darrick D.	140.00	112.00	28.00
020653	Cannon	Patrick J.	424.00	396.00	28.00
042038	Haynik	George A.	160.00	132.00	28.00
050077	Kebbel	David C.	434.50	408.00	26.50
078120	Rosepal	Michael G.	474.00	448.00	26.00
092697	Viancourt	Daniel S.	1,002.00	976.00	26.00
075713	Reagan	Daniel A.	1,060.00	1,035.00	25.00
002062	Tripp	Derrick	896.00	872.00	24.00
002079	Coughlin	John P.	584.00	560.00	24.00
012948	Darvas	Richard A.	264.00	240.00	24.00
015101	Bernauer	Brian T.	336.00	312.00	24.00
020260	Caldwell	Robert A.	24.00		24.00
020388	Calvillo	Angelo	204.00	180.00	24.00
028112	Devine	Keith J.	96.00	72.00	24.00
028638	Dipinto	Michael V.	408.00	384.00	24.00
031928	Rivera	Saul	604.00	580.00	24.00
032665	Filicko	Joseph G.	132.00	108.00	24.00
033092	Fitzpatrick	Daniel E.	504.00	480.00	24.00
036965	Gill	Victor M.	336.00	312.00	24.00
037135	Ginley	Timothy D.	336.00	312.00	24.00
047285	Jinna	Nurrudin	48.00	24.00	24.00
052693	Kolman	Michael A.	288.00	264.00	24.00
053440	Kracheck	Mark S.	96.00	72.00	24.00
060860	Mcadams	Edward O.	24.00		24.00
065053	Mizikar	Richard R.	552.00	528.00	24.00
065943	Moran	Daniel E.	96.00	72.00	24.00
066468	Moser	Lee M.	24.00		24.00
079861	Savastano	James P.	540.00	516.00	24.00
085659	Stalter	Paul L.	252.00	228.00	24.00
800024	Bruce	William M.	72.00	48.00	24.00
059542	Marlowe	James N.	1,583.50	1,560.00	23.50
002065	King	Michael C.	638.50	616.00	22.50
044556	Hough	Thomas S.	288.00	266.00	22.00

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Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
008785	Terlop	Peter J.	408.00	388.00	20.00
013071	Gibson	Richard M.	1,512.00	1,492.00	20.00
021691	Zupanc	John J.	672.00	652.00	20.00
052520	Koehl	Michael J.	596.00	576.00	20.00
058119	Madden	Gerald P.	388.00	368.00	20.00
060810	Mazzarella	Marc A.	44.00	24.00	20.00
075375	Ramos	Alberto	692.00	672.00	20.00
085906	Starnik	Darrell K.	288.00	268.00	20.00
093090	Vonalt	Joseph	508.00	488.00	20.00
193816	Kenney	Brian T.	44.00	24.00	20.00
071406	Patton	Richard F.	483.50	464.00	19.50
044165	Hones	William A.	1,521.50	1,503.00	18.50
078558	Ruddy	John P.	876.00	857.50	18.50
052730	Komora	Howard G.	282.00	264.00	18.00
001551	Bruening	Terence P.	1,276.00	1,260.00	16.00
002777	Fink	Michael J.	524.00	508.00	16.00
003577	Walker	William L.	216.00	200.00	16.00
003580	Terry	Kevin S.	654.00	638.00	16.00
007780	York	Timothy J.	352.00	336.00	16.00
011590	Vazquez	Joseph T.	492.00	476.00	16.00
013156	Diteodoro	Vince J.	852.00	836.00	16.00
014121	Seger	Philip A.	972.00	956.00	16.00
014128	Patrick	Robert G.	576.00	560.00	16.00
050153	Kehoe	Thomas J.	732.00	716.00	16.00
080336	Schloemer	Thomas J.	360.00	344.00	16.00
071407	Patton	Richard L.	263.00	248.00	15.00
003596	Hough	Patrick J.	2,396.00	2,381.50	14.50
032625	Fievet	David L.	330.00	316.00	14.00
063481	Merced	Rodolfo L.	1,066.00	1,052.00	14.00
082022	Sheehe	Christopher M.	432.00	418.00	14.00
041948	Hayes	Edward R.	444.00	430.75	13.25
047032	Jedick	Peter M.	760.00	747.00	13.00
006868	Price	Dwight G.	12.00		12.00
012924	White	Granville K.	272.00	260.00	12.00
013069	Corrigan	Frank	240.00	228.00	12.00
014133	Schoeniger	Robert G.	360.00	348.00	12.00
019352	Burke	Charles D.	576.00	564.00	12.00
023921	Condrieh	Mark J.	222.00	210.00	12.00
027878	Dennis	Marlon L.	528.00	516.00	12.00
028505	Dillard	David S.	72.00	60.00	12.00
030800	Edwards	Shawn C.	312.00	300.00	12.00
035751	Gardner	Anthony J.	228.00	216.00	12.00
041741	Hatszegi	Sandor G.	576.00	564.00	12.00
050127	Keener	Kevin M.	1,140.00	1,128.00	12.00
056375	Libens	Edward J.	132.00	120.00	12.00

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Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
057797	Lynch	Joseph R.	252.00	240.00	12.00
061400	Mccrae	Michael A.	84.00	72.00	12.00
064410	Miller	Robert J.	356.00	344.00	12.00
073353	Pischel	Donald F.	240.00	228.00	12.00
080899	Schwind	Robert J.	1,452.00	1,440.00	12.00
080919	Schwitzgable	David A.	348.00	336.00	12.00
003574	Englehart	Bradley J.	680.00	672.00	8.00
031292	Erker	George H.	464.00	456.00	8.00
038917	Greller	Michael J.	668.00	660.00	8.00
042178	Hearns	James W.	532.00	524.00	8.00
057885	McCafferty	Dennis G.	668.00	660.00	8.00
058915	Mangan	Patrick V.	140.00	132.00	8.00
001947	Capron	Christopher G.	775.00	768.00	7.00
071085	Paskett	Sheree	6.00		6.00
013063	Bartholomew	Jeffrey W.	1,352.00	1,348.00	4.00
055600	Lee	Neville V.	52.00	48.00	4.00
061854	Mcgill	Thomas J.	588.00	584.00	4.00
064764	Misch	Timothy J.	764.00	760.00	4.00
194743	Heard	Robert M.	4.00		4.00
024763	Corrigan	Thomas P.	819.00	816.00	3.00
194745	Joyce	James M.	694.50	692.00	2.50
002064	Kravchuck	James S.	1,344.00	1,342.00	2.00
013044	Lally	Thomas M.	732.00	730.00	2.00
005178	Ross	Ryan T.	24.00	24.00	-
005371	Lipke	William A.	120.00	120.00	-
006915	Campbell	Christopher M.	312.00	312.00	-
008691	Bohlman	Ralph T.	48.00	48.00	-
008698	Barrett	David R.	360.00	360.00	-
009696	Cifranic	Jace E.	24.00	24.00	-
011051	Haller	Gary M.	528.00	528.00	-
012220	Austin	David G.	120.00	120.00	-
012930	Alford	Anthony	10.00	10.00	-
013023	Luke	Anthony P.	48.00	48.00	-
013698	Barry	Kevin S.	24.00	24.00	-
018250	Hough	Terrance M.	72.00	72.00	-
018845	Bruder	Roy J.	24.00	24.00	-
019283	Burchak	Eric G.	192.00	192.00	-
020308	Callaghan	Thomas C.	144.00	144.00	-
020393	Camargo	Julio	72.00	72.00	-
031930	Seaberry	Eric L.	24.00	24.00	-
033080	Fitzmaurice	Michael J.	480.00	480.00	-
036236	Gedeon	Robert M.	10.00	10.00	-
036828	Giera	Paul J.	360.00	360.00	-
037233	Glauner	Gregory N.	48.00	48.00	-
038299	Grattan	Mark A.	72.00	72.00	-

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Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
039704	Guyton	Kenneth R.	48.00	48.00	-
039830	Hageman	Jeffrey D.	192.00	192.00	-
041498	Hart	James P.	96.00	96.00	-
041685	Hassing	Gerald S.	48.00	48.00	-
043841	Holian	Mark S.	192.00	192.00	-
044555	Hough	Terrance M.	96.00	96.00	-
045751	Hyatt	Anthony A.	120.00	120.00	-
046769	James	Joseph E.	144.00	144.00	-
047119	Jenkins	Eric M.	24.00	24.00	-
050288	Kelley	Michael P.	48.00	48.00	-
052140	Knaus	Steven J.	384.00	384.00	-
053560	Krause	William	72.00	72.00	-
054423	Kwan	Gordon T.	840.00	840.00	-
055679	Lehane	Kevin M.	288.00	288.00	-
060690	Mayer	John S.	444.00	444.00	-
061667	McDonough	Robert E.	24.00	24.00	-
061850	Mcgill	Daniel M.	144.00	144.00	-
069546	Ols	Philip J.	144.00	144.00	-
074086	Posante	Don A.	480.00	480.00	-
075748	Redcross	George A.	24.00	24.00	-
076184	Reid	Robert C.	48.00	48.00	-
077127	Rivera	William R.	672.00	672.00	-
077504	Robinson	Mark	192.00	192.00	-
078796	Russell	Benard	288.00	288.00	-
083495	Sliter	James L.	144.00	144.00	-
086106	Stefancin	Michael J.	168.00	168.00	-
089485	Thomas	James D.	10.00	10.00	-
091730	Tyus	Daphne A.	276.00	276.00	-
092308	Vanscyoc	Russell H.	24.00	24.00	-
098246	Wright	Mark W.	48.00	48.00	-
194734	Camerato	Jameson P.	24.00	24.00	-
194742	Harris	Charles M.	48.00	48.00	-
194744	Hudak	Brian J.	24.00	24.00	-
194748	Lash	Jeffrey M.	48.00	48.00	-
194749	Murphy	Dennis A.	120.00	120.00	-
042543	Henderson	Robert G.	301.00	302.00	(1.00)
031929	Santiago	Robert A.	976.00	978.25	(2.25)
019722	Burnnett	Donald J.	420.00	423.00	(3.00)
008781	Sciulli	Mark C.	684.00	688.00	(4.00)
011622	Andrews	James M.	1,400.00	1,404.00	(4.00)
013221	Diamond	Thomas J.	488.00	492.00	(4.00)
057310	Louis	Wayne G.		4.00	(4.00)
046798	James	Ronald		6.00	(6.00)
062487	McClean	John C.	96.00	102.00	(6.00)
194732	Amos	Shawn M.		6.00	(6.00)

Exhibit 2-1

Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
011636	Cotleur	Daniel J.	532.00	540.00	(8.00)
030860	Ehrbar	Charles J.	192.00	200.00	(8.00)
043470	Hinkel	James K.	288.00	296.00	(8.00)
052684	Kollar	Robert	724.00	732.00	(8.00)
061930	McGinty	Thomas J.	364.00	372.00	(8.00)
078951	Ryan	Bruce R.	780.00	788.00	(8.00)
093366	Wagner	John P.	444.00	452.00	(8.00)
094820	Weir	Lawrence M.	856.00	864.00	(8.00)
194750	Nosan	Anthony L.	16.00	24.00	(8.00)
048125	Johnson	Sylvester		10.00	(10.00)
069707	Omalley	Sean P.	702.00	712.00	(10.00)
006858	O'Neill	Todd A.	472.00	484.00	(12.00)
008696	Besserer	Brian K.	1,008.00	1,020.00	(12.00)
008783	Strodtbeck	Brian S.	504.00	516.00	(12.00)
012874	Tovanche	Jose A.	264.00	276.00	(12.00)
013238	Gulan	Eddie	1,248.00	1,260.00	(12.00)
014068	Skutt	Terry J.	168.00	180.00	(12.00)
024653	Cornell	Howard S.	396.00	408.00	(12.00)
027399	Decrane	Sean P.	72.00	84.00	(12.00)
028588	Dinardi	Richard A.	600.00	612.00	(12.00)
044262	Hopkins	Terrence J.	96.00	108.00	(12.00)
062769	Mcnamara	Timothy M.	300.00	312.00	(12.00)
091720	Tyler	William T.	396.00	408.00	(12.00)
092983	Vlna	Frank	120.00	132.00	(12.00)
098611	Yatson	John E.	456.00	468.00	(12.00)
194752	Roach	Terrance S.	168.00	180.00	(12.00)
011060	Eddy	John S.	3,160.00	3,172.50	(12.50)
006913	Clark	Andrew B.	520.00	536.00	(16.00)
025833	Cummings	Steven A.	492.00	510.00	(18.00)
039019	Gribble	J. Robert	618.00	636.00	(18.00)
194741	Gibbons	David M.	120.00	138.00	(18.00)
002016	Morales	Justin A.	1,936.00	1,955.00	(19.00)
064825	Missig	Ned A.	192.00	212.00	(20.00)
092461	Vazquez	Michael M.	624.00	644.00	(20.00)
093070	Vollmer	Jeffrey A.	460.00	480.00	(20.00)
194753	Simon	Peter C.	56.00	76.00	(20.00)
017150	Bowman	Richard J.	821.00	842.00	(21.00)
072176	Perrin	Greggory H.	432.00	453.00	(21.00)
012510	Badgette	Harold L.	180.00	203.00	(23.00)
002053	Nickerson	Richard A.	384.00	408.00	(24.00)
006904	Gessner	David J.	72.00	96.00	(24.00)
012058	Askew	Ronald J.		24.00	(24.00)
015786	Black	Marcus K.	96.00	120.00	(24.00)
017920	Brewington	Johnny J.	120.00	144.00	(24.00)
026220	Czinger	Kristopher B.	120.00	144.00	(24.00)

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Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
033190	Flanigan	Shawn R.	816.00	840.00	(24.00)
039826	Hageman	Daniel R.	168.00	192.00	(24.00)
039896	Hahn	Louis C.	896.00	920.00	(24.00)
043925	Hollenbeck	Mark D.	456.00	480.00	(24.00)
046308	Jackson	James E.	24.00	48.00	(24.00)
050440	Kelly	Patrick J.	96.00	120.00	(24.00)
053427	Kozlowski	Max F.	48.00	72.00	(24.00)
062955	Mcneilly	David	528.00	552.00	(24.00)
066699	Muetzel Jr.	Donald F.	144.00	168.00	(24.00)
067060	Murphy	Douglas C.	72.00	96.00	(24.00)
073617	Plues	John E.	96.00	120.00	(24.00)
085510	Staab	William M.	132.00	156.00	(24.00)
092040	Vacca	Leo J.	672.00	696.00	(24.00)
096581	Williams	Robert L.	72.00	96.00	(24.00)
098695	York	Kevin C.	288.00	312.00	(24.00)
194736	Corrigan	Thomas P.	72.00	96.00	(24.00)
194740	Figueroa	Thomas		24.00	(24.00)
019497	Burke	Thomas M.	572.00	600.00	(28.00)
050111	Keener	Christopher J.	396.00	424.50	(28.50)
006890	Swanson	Erick A.	672.00	702.00	(30.00)
030245	Durham	Ezzard E.	100.00	130.00	(30.00)
006733	Harris	Fred A.	192.00	224.00	(32.00)
013159	Duhn	Robert D.	240.00	272.00	(32.00)
018311	Heineke	Mark C.	264.00	296.00	(32.00)
023441	Abernathy	Ty C.	328.00	361.00	(33.00)
008328	Buffington	Rudolph V.	776.00	810.00	(34.00)
061559	Mcdonald	Paul J.	1,692.00	1,726.00	(34.00)
002077	DePhillips	Mark G.	368.00	404.00	(36.00)
006907	Draft	Domonic L.	500.00	536.00	(36.00)
011053	Grega	Robert S.	756.00	792.00	(36.00)
055666	Legeza	Paul A.	576.00	612.00	(36.00)
075265	Rahanian	David	968.00	1,004.00	(36.00)
003599	Atkins	Frank S.	368.00	408.00	(40.00)
012841	O'Flaherty	John A.	332.00	372.00	(40.00)
012942	Borden	Michael R.	1,272.00	1,312.00	(40.00)
023715	Collins	Brent R.	2,276.00	2,316.00	(40.00)
050242	Kelley	Charles T.	918.00	960.00	(42.00)
041638	Hasan	Kariem	324.00	367.00	(43.00)
001108	Trappenberg	Daniel J.	460.00	504.00	(44.00)
017195	Boyd	John H.	252.00	296.00	(44.00)
035146	Gallagher	Bryan M.	1,212.00	1,258.00	(46.00)
008752	Hilsenroth	Troy L.		48.00	(48.00)
012844	Ketchum	Phillip J.	1,796.00	1,844.00	(48.00)
012888	Sawyer	Andre L.	120.00	168.00	(48.00)
013107	Dewaele	Alan J.	360.00	408.00	(48.00)

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Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
032410	Ferguson	Richard B.		48.00	(48.00)
051093	Kilbane	Michael C.	264.00	312.00	(48.00)
051435	King-Bey	Preston D.	168.00	216.00	(48.00)
052675	Kollar	Robert	48.00	96.00	(48.00)
061125	Mccarthy	Martin P.	94.00	142.00	(48.00)
065775	Moore	Lawrence F.	456.00	504.00	(48.00)
070130	Otoole	Timothy J.	48.00	96.00	(48.00)
072103	Perk	Thomas	862.00	910.00	(48.00)
080040	Schaefer	John R.	696.00	744.00	(48.00)
012827	Currie	Orlando V.	792.00	842.00	(50.00)
023697	Colleran	Kevin M.	396.00	446.00	(50.00)
057618	Lugo	Jose A.	48.00	99.00	(51.00)
002091	Montanaro	Steven A.	828.00	880.00	(52.00)
003566	Chura	John A.	784.00	836.00	(52.00)
006867	Reed	Doni J.	288.00	342.00	(54.00)
067680	Naida	Wayne F.	426.00	480.00	(54.00)
002070	Hopkins	Terrence P.	496.00	552.00	(56.00)
003579	Torres	Anthony	660.00	716.00	(56.00)
011055	Giammarco	Vito J.	1,424.00	1,480.00	(56.00)
063217	Medina	Carlos	784.00	840.00	(56.00)
006892	Jordan	Jameel L.	432.00	490.00	(58.00)
057889	Mccafferty	Kevin M.	1,416.00	1,474.00	(58.00)
021848	Perciado	Michael J.	24.00	83.00	(59.00)
014093	Baxter	Richard A.	132.00	192.00	(60.00)
071153	Patrick	Lawrence D.	192.00	252.00	(60.00)
084214	Smith	Michael W.	204.00	264.00	(60.00)
006943	Byrne	James F.	1,812.00	1,873.00	(61.00)
013152	Davis	Anthony E.	382.75	444.00	(61.25)
023623	Mosley	James A.	804.00	866.00	(62.00)
017520	Taylor	Donald A.	620.00	684.00	(64.00)
028878	Dobransky	Ronald	128.00	192.00	(64.00)
097019	Wilson	Maynard D.	204.00	268.00	(64.00)
194737	Curiale	Vincent	240.00	306.00	(66.00)
006872	Stiftar	Alan M.	1,180.00	1,248.00	(68.00)
008673	Dalton	Michael P.	1,307.00	1,376.00	(69.00)
002088	Zimmerer	Thomas D.	444.00	516.00	(72.00)
003585	Ruck	William R.	168.00	240.00	(72.00)
012044	Ashton	Chester J.	216.00	288.00	(72.00)
020618	Campolieti	John M.	48.00	120.00	(72.00)
027037	Davis	Levelle P.		72.00	(72.00)
054765	Lane	Parnell	900.00	972.00	(72.00)
064826	Missig	Anthony E.	48.00	120.00	(72.00)
068623	Norman	Richard J.	120.00	192.00	(72.00)
075709	Readinger	Robert A.	432.00	504.00	(72.00)
076755	Richardson	Michael M.	216.00	288.00	(72.00)

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Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
098503	Yancey	Jeffrey L.	240.00	312.00	(72.00)
014069	Bauman	Mark	286.75	360.00	(73.25)
063544	Mercek	Keith S.	364.50	438.00	(73.50)
047009	Jaworski	James S.	456.00	532.00	(76.00)
081392	See	John D.	604.00	680.00	(76.00)
080682	Schuler	John P.	576.00	653.50	(77.50)
003561	Disanto	Robert K.	366.00	444.00	(78.00)
010999	Allen	Leon L.		78.00	(78.00)
011065	Colberg	William J.	2,886.00	2,966.00	(80.00)
014064	Todten	Timothy D.	408.00	488.00	(80.00)
039827	Hageman	James P.	240.00	320.00	(80.00)
081145	Scott	Terry C.	417.00	502.00	(85.00)
074708	Profancik	Richard A.	288.00	375.00	(87.00)
194747	Kilbane	Edward F.	56.00	144.00	(88.00)
042039	Haynik	Russell H.	258.00	352.00	(94.00)
006908	Dossa	Mark W.	470.00	566.00	(96.00)
045659	Hutchinson	James C.	780.00	876.00	(96.00)
058129	Maddock	Jeffrey A.	516.00	612.00	(96.00)
012837	Hollenbeck	Christopher	752.00	852.00	(100.00)
031255	Serrano	Richard	428.00	532.00	(104.00)
033438	Flynt	Michael T.	672.00	776.00	(104.00)
076911	Rieter	Thomas R.	1,432.00	1,536.00	(104.00)
194746	Kalan	Jamie J.	144.00	248.00	(104.00)
071676	Payne	Alonzo	96.00	202.00	(106.00)
002071	Hobson	Haven N.	600.00	708.00	(108.00)
008670	Flynt	Brian P.	1,260.00	1,370.00	(110.00)
008689	Butera	Angelo M.	1,752.00	1,864.00	(112.00)
002061	Sullivan	Troy V.	595.00	708.00	(113.00)
003586	Robertson	Kenneth M.	312.00	426.00	(114.00)
086620	Stewart	Kirk A.	300.00	414.00	(114.00)
076905	Rieter	James R.	480.00	596.00	(116.00)
085529	Stacho	Todd A.	618.00	736.00	(118.00)
006856	Pastirik	Nicholas	830.00	949.50	(119.50)
010741	Albrecht	Thomas W.	864.00	984.00	(120.00)
013037	Turner	Marcus T.	48.00	168.00	(120.00)
074084	Posante	Chris D.	96.00	216.00	(120.00)
002082	Borges	Carmelo A.	484.00	608.00	(124.00)
011398	Costello	John F.	60.00	192.00	(132.00)
024250	Cook	Christopher M.	444.00	576.00	(132.00)
082722	Simmerly	Leonard J.	132.00	264.00	(132.00)
029955	Ramos	Jorge	3,116.00	3,252.00	(136.00)
011072	Bey	Michael J.	1,680.00	1,818.00	(138.00)
006914	Candow	Thomas	456.00	600.00	(144.00)
018313	Holowenko	Scott D.	478.00	624.00	(146.00)
013019	Luster	Jerome H.	203.00	350.50	(147.50)

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Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
004836	Corrigan	Patrick T.	1,144.00	1,296.00	(152.00)
008791	Woidke	John P.	168.00	320.00	(152.00)
061126	McCarthy	John F.	278.00	434.00	(156.00)
086428	Stevens	Joseph A.	504.00	660.00	(156.00)
031412	Estergall	Guy G.	362.50	522.00	(159.50)
071015	Parries	Jonathan J.	276.00	436.00	(160.00)
081907	Sharp	Darrell E.	400.00	563.00	(163.00)
010340	Acey	Keith L.		168.00	(168.00)
013051	Short	Eric M.	512.00	680.00	(168.00)
006883	Mccabe	Matthew J.	1,408.00	1,578.00	(170.00)
043659	Hocking	Dion P.	884.00	1,056.00	(172.00)
008674	Csiszar	Damien J.	696.00	870.00	(174.00)
062035	Mcgrath	James F.	160.00	336.00	(176.00)
002092	Mcgreal	Martin T.	1,096.00	1,276.00	(180.00)
061925	Mcginty	Martin	574.50	756.00	(181.50)
013098	Feliciano	Dennis	864.00	1,048.00	(184.00)
011047	Kennedy	James E.	1,864.00	2,056.00	(192.00)
084768	Solecki	James	696.00	888.00	(192.00)
070323	Pagan	Cary A.	416.50	612.00	(195.50)
036770	Gibson	Robert R.	1,724.00	1,924.00	(200.00)
042656	Henry	Ronald F.	52.00	267.00	(215.00)
012052	Ashworth	Michael R.	960.00	1,176.00	(216.00)
017755	Breckenridge	Joseph	384.00	600.00	(216.00)
012991	Morton	Rodell R.	600.00	820.00	(220.00)
054845	Lange	Thomas F.	394.50	616.00	(221.50)
008672	English	Thomas J.	2,136.00	2,378.00	(242.00)
008767	Lavender	Marco D.	1,660.00	1,905.00	(245.00)
003593	Loftus	Christopher J.	1,067.00	1,314.00	(247.00)
098610	Yatson	Robert A.	672.00	920.00	(248.00)
008753	Hlad	David J.	312.00	564.00	(252.00)
098330	Wright	Theodore J.	216.00	468.00	(252.00)
021650	Luther	Brian C.	896.00	1,157.00	(261.00)
008784	Szabo	Peter A.	486.00	752.00	(266.00)
046144	Jack	Charles R.	552.00	818.00	(266.00)
011218	West	Darrel H.	348.00	618.00	(270.00)
043653	Hoch	Timothy P.	480.00	752.00	(272.00)
012869	Hutchinson	Stephen M.	1,200.00	1,476.00	(276.00)
012949	Schmidt	Raymond W.	872.00	1,150.00	(278.00)
040075	Hall	David D.	652.00	934.00	(282.00)
096151	Williams	Emanuel	240.00	524.00	(284.00)
020784	Cardona	Alvin	552.00	838.00	(286.00)
006895	Hughes	Bradford J.	2,000.00	2,290.50	(290.50)
022740	Cizmar	Daniel A.	668.00	960.00	(292.00)
005364	Melton	Grant P.	388.00	681.25	(293.25)
026232	Dagg	James T.	1,164.00	1,459.00	(295.00)

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Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
037120	Ginley	Michael P.	336.00	632.00	(296.00)
042330	Heiman	John D.	1,770.00	2,070.00	(300.00)
012897	Hills	Andre C.	492.00	804.00	(312.00)
067598	Nageotte	Thomas J.	360.00	672.00	(312.00)
008769	Massa	Victor	1,164.00	1,488.00	(324.00)
099260	Zeitz	Ralph E.	600.00	942.00	(342.00)
053917	Kubelka	Josef	700.00	1,048.00	(348.00)
057470	Lowry	Stephen M.	576.00	932.00	(356.00)
011840	Coyne	Michael R.	2,232.00	2,595.00	(363.00)
045387	Humr	Frank	588.00	953.00	(365.00)
013688	Barron	Joseph F.	1,258.00	1,625.50	(367.50)
019907	Butler	David C.	133.00	504.00	(371.00)
008758	Jackson	Myran	919.00	1,295.25	(376.25)
088989	Taylor	Mathus L.	724.00	1,104.00	(380.00)
005373	Lewis	Victor L.	1,102.00	1,484.00	(382.00)
012845	Kebbel	Darrin H.	345.00	734.00	(389.00)
012519	Baeppler	Christopher M.	1,252.00	1,650.00	(398.00)
008768	Martin	Harold	528.00	972.00	(444.00)
003581	Stone	Stanley A.	914.00	1,372.00	(458.00)
013035	Marrero	Angel A.	2,390.00	2,888.00	(498.00)
011050	Hollenbeck	Matthew V.	372.00	920.00	(548.00)
090634	Torres	Hector M.	744.00	1,310.50	(566.50)
006886	Livingston	Samuel J.	492.00	1,072.00	(580.00)
006879	Webb	Brian J.	1,344.00	1,925.50	(581.50)
097103	Wilson	Willie J.	344.00	943.00	(599.00)
023620	Melton	Frederick J.	672.00	1,279.25	(607.25)
082718	Simmerly	John S.	120.00	756.00	(636.00)
068620	Norman	Edward L.	204.00	847.00	(643.00)
088448	Szymanski	John J.	848.00	1,491.50	(643.50)
040009	Hale	Alan J.	510.00	1,168.00	(658.00)
013032	Heffernan	John L.	1,480.00	2,150.00	(670.00)
071946	Penn	Coronel N.	1,184.00	1,856.00	(672.00)
054874	Lapuh	Alan F.	1,272.00	1,984.00	(712.00)
014062	Vollman	Brian D.	792.00	1,548.50	(756.50)
014122	Schumacher	Paul B.	1,420.00	2,243.00	(823.00)
082004	Shea	David P.	1,087.00	1,917.00	(830.00)
085224	Spencer	Gregory	276.00	1,136.00	(860.00)
010705	Akram	Bilal S.	1,928.50	2,818.00	(889.50)
012990	Bambic	Gregory M.	384.00	1,338.00	(954.00)
069668	Omalley	Patrick D.	1,084.00	2,144.00	(1,060.00)
027479	Degardeyn	Brian K.	752.00	1,820.00	(1,068.00)
050451	Kelly	Raymond P.	1,108.00	2,188.00	(1,080.00)
068050	Nelson	Bobby J.	586.00	1,681.00	(1,095.00)
003576	Dudley	Jeffrey T.	1,871.00	2,974.00	(1,103.00)
011907	Arnold	Brian T.	180.00	1,288.00	(1,108.00)

Exhibit 2-1

Division of Fire - Trade Hours Deficit (Surplus) from 2006 - 2010

EMPL ID	Last Name	First Name	Trade Taken	Trade Worked	Difference
011068	Calhoun	Kelvin D.	1,300.00	2,430.00	(1,130.00)
008759	Jarabek	Joseph R.	2,178.00	3,394.25	(1,216.25)
002081	Butler	Mark A.	1,466.00	2,839.75	(1,373.75)
002076	Ebel	Anthony L.	986.00	2,384.00	(1,398.00)
044757	Howell	Otis	56.00	1,557.50	(1,501.50)
050082	Keco	Thomas J.	76.00	1,752.00	(1,676.00)
050501	Kemp	Michael S.	744.00	2,720.00	(1,976.00)
006887	Lane	Walter R.	3,206.00	5,209.50	(2,003.50)
025968	Curry	Milton M.	648.00	2,655.00	(2,007.00)
002069	Hundt	William R.	636.00	2,660.00	(2,024.00)
033425	Flynn	Michael G.	3,092.00	5,591.00	(2,499.00)
002084	Alexander	Reuben M.	276.00	2,841.00	(2,565.00)
012830	Powers	Bobby P.	1,080.50	3,723.50	(2,643.00)
008777	Nafasi	Nantambu T.	388.00	3,264.25	(2,876.25)
075340	Raleigh	Neil J.	240.00	3,648.00	(3,408.00)
003597	Hopkins	Jason A.	2,682.00	6,231.50	(3,549.50)
066440	Mosby	Quinton L.	1,300.00	5,281.00	(3,981.00)
800025	Racela	Christopher M.	811.00	5,165.00	(4,354.00)
003594	Leighty	Ryan M.	944.00	5,396.00	(4,452.00)
097139	Winans	Timothy S.	1,271.00	6,283.00	(5,012.00)
	TOTAL		714,013.75	650,099.75	63,914.00

Exhibit 2-2
Division of Fire - Deficit Trade Hours - Top 25 in 2010 and 2011

Last Name	First Name	Year	Base Hours	Vacation	Personal	Excused Absence	Comp Used	Sick	HDI	Total Hours Paid	Trades Taken	Trades Worked	Hours Worked	Physical Days Worked	Additional Hours Traded - 2010 & 2011
Robinson	Calvin	2009	2184	160	48	0	0	0	0	2392	2064	0	120	5.00	3,160.00
		2010	2040	160	48	0	0	20	0	2268	1896	0	144	6.00	
		2011	2029.5	160	24	70.5	0	50	0	2334	1408	144	765.5	31.90	
Milano	Michael C.	2009	1966	160	48	0	0	100	0	2274	1284	0	682	28.42	1,981.00
		2010	1519	260	48	0	0	75	360	2262	1200.5	21	339.5	14.15	
		2011	1656	220	48	0	0	160	168	2252	825.5	24	854.5	35.60	
Dever	Kevin J.	2009	2208	100	48	0	8	0	0	2364	1526.75	168.5	849.75	35.41	1,816.00
		2010	2111	160	48	0	0	20	0	2339	1444	72	739	30.79	
		2011	2064	180	48	0	0	20	0	2312	532	88	1620	67.50	
Debarr	Timothy R.	2009	1638	160	48	0	0	395	0	2241	816	0	822	34.25	1,680.00
		2010	2041	160	48	0	0	60	0	2309	900	24	1165	48.54	
		2011	1998	160	24	0	24	115	0	2321	858	54	1194	49.75	
Kifus	Barry L.	2009	2039	160	48	0	0	60	0	2307	660	96	1475	61.46	1,464.00
		2010	2063	160	48	48	24	55	0	2398	1176	24	911	37.96	
		2011	1920	160	48	0	23	141	0	2292	360	48	1608	67.00	
Oleksiak	James	2009	2099	120	24	0	0	30	0	2273	712	248	1635	68.13	1,252.00
		2010	2126	140	48	0	20	25	0	2359	928	80	1278	53.25	
		2011	1991	180	24	0	0	110	0	2305	496	92	1587	66.13	
Conway	John J.	2009	2021	120	48	0	0	75	0	2264	300	24	1745	72.71	1,296.00
		2010	1632	120	48	0	0	320	0	2120	592	8	1048	43.67	
		2011	2099	0	0	24	8	170	0	2301	736	24	1387	57.79	
Kelly	Kevin P.	2009	1704	200	48	0	0	100	240	2292	548	0	1156	48.17	1,159.00
		2010	1848	200	48	72	0	140	0	2308	719	0	1129	47.04	
		2011	1884	200	48	0	0	90	72	2294	440	0	1444	60.17	
Losteiner	Daniel J.	2009	2016	160	48	0	0	80	0	2304	984	240	1272	53.00	1,021.50
		2010	1967	160	48	0	12	100	0	2287	792	192	1367	56.96	
		2011	2005	160	48	0	0	130	0	2343	493.5	72	1583.5	65.98	
Jurcisin	Thomas J.	2009	1944	240	48	20	8	40	0	2300	480	0	1464	61.00	1,019.25
		2010	2039	160	48	24	0	35	0	2306	549.25	120	1609.75	67.07	
		2011	2028	180	48	0	24	50	0	2330	590	0	1438	59.92	
Patsouras	Andrew E.	2009	2064	160	24	24	24	60	0	2356	440	338	1962	81.75	1,004.50
		2010	2064	20	24	0	32	180	0	2320	740	227.5	1551.5	64.65	
		2011	2070	140	48	0	8	55	0	2321	564	72	1578	65.75	

Exhibit 2-2

Division of Fire - Deficit Trade Hours - Top 25 in 2010 and 2011

Last Name	First Name	Year	Base Hours	Vacation	Personal	Excused Absence	Comp Used	Sick	HDI	Total Hours Paid	Trades Taken	Trades Worked	Hours Worked	Physical Days Worked	Additional Hours Traded - 2010 & 2011
Mcnamara	Gary G.	2009	2027	160	48	0	0	30	0	2265	695	12	1344	56.00	915.00
		2010	2088	140	48	0	0	80	0	2356	747	12	1353	56.38	
		2011	888	120	48	0	0	20	1296	2372	180	0	708	29.50	
Ruccella	Nicholas C.	2009	1945	140	48	24	0	120	48	2325	640	24	1329	55.38	908.00
		2010	1954	160	48	0	0	130	0	2292	492	24	1486	61.92	
		2011	2005	160	48	0	0	90	0	2303	560	120	1565	65.21	
Frohnapple	Bernard J.	2009	2039	160	48	24	0	40	0	2311	696	72	1415	58.96	874.00
		2010	1993	200	48	0	0	40	0	2281	648	156	1501	62.54	
		2011	1897	220	24	24	24	60	0	2249	418	36	1515	63.13	
Fisher	Robert L.	2009	2004	200	48	0	0	20	0	2272	447	188	1745	72.71	872.00
		2010	1992	200	48	0	0	60	0	2300	528	12	1476	61.50	
		2011	1746	200	48	24	0	85	0	2103	356	0	1390	57.92	
Day	Scott K.	2009	1993	200	48	0	0	60	0	2301	462	174	1705	71.04	809.50
		2010	2010	180	48	0	8	35	0	2281	536	52	1526	63.58	
		2011	2040	180	24	0	0	60	0	2304	408	82.5	1714.5	71.44	
Cray	Jeffrey M.	2009	2039	160	48	0	0	60	0	2307	644	408	1803	75.13	776.00
		2010	1753	140	48	0	8	60	312	2321	536	108	1325	55.21	
		2011	2039	160	48	0	0	80	0	2327	696	348	1691	70.46	
Kormos	Michael	2009	2093	120	48	0	0	15	0	2276	736	244.5	1601.5	66.73	774.00
		2010	2166	100	48	0	0	25	0	2339	714	316	1768	73.67	
		2011	2137	120	48	24	0	60	0	2389	608	232	1761	73.38	
Coneglio	Joseph A.	2009	2040	120	48	0	0	20	0	2228	1104	916	1852	77.17	770.00
		2010	2063	140	48	0	0	60	24	2335	1182	988	1869	77.88	
		2011	1200	60	48	0	0	40	1080	2428	864	288	624	26.00	
Carroll	John P.	2009	2167	100	48	0	32	35	0	2382	336	0	1831	76.29	728.00
		2010	1998	180	24	24	8	75	0	2309	424	0	1574	65.58	
		2011	2125	160	48	0	0	50	0	2383	392	88	1821	75.88	
Boruszewski	Jeffrey	2009	1972	180	48	0	0	95	0	2295	916	848	1904	79.33	723.25
		2010	1704	160	48	0	0	350	0	2262	882.25	792	1613.75	67.24	
		2011	1968	160	48	0	24	120	0	2320	1064	431	1335	55.63	
Currens	Blake A.	2009	2052	160	48	0	0	70	0	2330	72	24	2004	83.50	676.00
		2010	2028	160	48	0	0	50	0	2286	416	28	1640	68.33	
		2011	1975	160	48	24	0	75	0	2282	496	208	1687	70.29	

Exhibit 2-2

Division of Fire - Deficit Trade Hours - Top 25 in 2010 and 2011

Last Name	First Name	Year	Base Hours	Vacation	Personal	Excused Absence	Comp Used	Sick	HDI	Total Hours Paid	Trades Taken	Trades Worked	Hours Worked	Physical Days Worked	Additional Hours Traded - 2010 & 2011
Graham	Robert S.	2009	1873	220	48	0	0	100	0	2241	732	24	1165	48.54	648.00
		2010	1248	180	48	0	0	120	696	2292	336	0	912	38.00	
		2011	1879	202	48	0	0	175	0	2304	360	48	1567	65.29	
Saxby	Justina A.	2009	1801	220	48	0	0	200	0	2269	494.5	0	1306.5	54.44	631.75
		2010	1836	200	48	0	0	165	0	2249	412.25	24	1447.75	60.32	
		2011	1969	140	48	0	0	150	0	2307	243.5	0	1725.5	71.90	
Andrews	John W.	2009	1896	120	48	0	24	100	72	2260	301	0	1595	66.46	600.50
		2010	1873	160	48	0	48	180	0	2309	454	48	1467	61.13	
		2011	2045	120	48	0	24	95	0	2332	218.5	24	1850.5	77.10	
	Source: KRONOS System														
	Information is based on the payroll year as listed below:														
	2009 - December 15, 2008 - December 13, 2009														
	2010 - December 14, 2009 - December 12, 2010														
	2011 - December 13, 2010 - December 11, 2011														

Exhibit 2-3

Division of Fire - Surplus Trade Hours - Top 25 in 2010 and 2011

Last Name	First Name	Year	Base Hours	Vacation	Personal	Excused Absence	Comp Used	Sick	HDI	Total Hours Paid	Trades Taken	Trades Worked	Hours Worked	Physical Days Worked	Additional Hours Traded - 2010 & 2011
Mosby	Quinton L.	2009	2196	0	48	0	0	90	0	2334	240	994	2950	122.92	(2,744.00)
		2010	2244	0	48	0	0	85	0	2377	404	1729	3569	148.71	
		2011	2298	0	48	0	0	55	0	2401	516	1935	3717	154.88	
Leighty	Ryan M.	2009	2087	120	48	0	0	60	0	2315	104	1040	3023	125.96	(2,377.00)
		2010	2064	160	48	0	8	60	0	2340	204	1728	3588	149.50	
		2011	1979	140	48	0	20	170	0	2357	283	1136	2832	118.00	
Winans	Timothy S.	2009	1919	160	48	0	0	100	0	2227	251	1194	2862	119.25	(2,049.50)
		2010	2149	120	48	0	0	70	0	2387	168	1294	3275	136.46	
		2011	2034	220	48	0	24	70	0	2396	239	1162.5	2957.5	123.23	
Flynn	Michael G.	2009	1961	160	48	48	0	15	0	2232	728	2018	3251	135.46	(1,609.50)
		2010	2028	180	48	0	0	106	0	2362	660	1625	2993	124.71	
		2011	1963	180	48	0	0	150	0	2341	570	1214.5	2607.5	108.65	
Ebel	Anthony L.	2009	2136	180	48	0	0	20	0	2384	80	240	2296	95.67	(1,569.00)
		2010	2093	140	48	0	0	35	0	2316	276	1104	2921	121.71	
		2011	1873	140	48	0	0	226	0	2287	140	881	2614	108.92	
Powers	Bobby P.	2009	1926	200	48	0	0	115	14	2303	136.5	818	2607.5	108.65	(1,482.50)
		2010	1909	160	48	0	24	110	106.5	2357.5	284	1041.5	2666.5	111.10	
		2011	1494	160	48	0	24	90	552	2368	324	1049	2219	92.46	
Raleigh	Neil J.	2009	2160	60	48	0	0	0	0	2268	24	696	2832	118.00	(1,160.00)
		2010	2256	80	48	0	0	0	0	2384	0	836	3092	128.83	
		2011	2256	60	48	0	0	0	0	2364	120	444	2580	107.50	
Alexander	Reuben M.	2009	2001	160	48	24	0	110	0	2343	12	1212	3201	133.38	(1,144.00)
		2010	2064	160	48	0	0	60	0	2332	36	744	2772	115.50	
		2011	2088	160	48	0	0	50	0	2346	108	544	2524	105.17	
Akram	Bilal S.	2009	2192	0	48	0	8	45	155	2448	366	682	2508	104.50	(1,132.00)
		2010	2232	0	48	0	0	105	0	2385	300	984	2916	121.50	
		2011	2167	60	48	0	0	115	0	2390	252	700	2615	108.96	
Lewis	Victor L.	2009	1872	160	48	0	0	118	0	2198	164	380	2088	87.00	(1,094.00)
		2010	2016	160	48	24	0	80	0	2328	240	648	2424	101.00	
		2011	2016	160	48	0	8	80	8	2320	384	1070	2702	112.58	
Hundt	William R.	2009	1920	160	24	0	0	180	0	2284	168	1024	2776	115.67	(1,043.50)
		2010	1967	160	48	0	8	140	0	2323	312	964	2619	109.13	
		2011	1530	160	48	0	0	245	264	2247	96	487.5	1921.5	80.06	

Exhibit 2-3

Division of Fire - Surplus Trade Hours - Top 25 in 2010 and 2011

Last Name	First Name	Year	Base Hours	Vacation	Personal	Excused Absence	Comp Used	Sick	HDI	Total Hours Paid	Trades Taken	Trades Worked	Hours Worked	Physical Days Worked	Additional Hours Traded - 2010 & 2011
Hopkins	Jason A.	2009	2016	120	48	0	0	120	72	2376	800	1328	2544	106.00	(1,017.00)
		2010	2009	160	48	0	0	130	0	2347	558	1406	2857	119.04	
		2011	1980	160	48	24	40	60	0	2312	396	565	2149	89.54	
Degardeyn	Brian K.	2009	1968	120	48	0	0	100	72	2308	144	524	2348	97.83	(980.00)
		2010	2003	120	48	0	0	160	0	2331	144	708	2567	106.96	
		2011	1980	160	48	0	24	130	0	2342	64	480	2396	99.83	
Shea	David P.	2009	2041	140	48	0	0	20	0	2249	176	398	2263	94.29	(881.00)
		2010	1968	160	48	72	0	60	0	2308	191	628	2405	100.21	
		2011	2021	180	48	0	0	55	0	2304	296	740	2465	102.71	
Nelson	Bobby J.	2009	1896	200	48	72	0	80	0	2296	80	372	2188	91.17	(863.00)
		2010	1944	200	48	0	0	100	0	2292	54	557	2447	101.96	
		2011	1920	200	48	24	0	120	0	2312	132	492	2280	95.00	
Nafasi	Nantambu T.	2009	2105	120	24	0	0	45	0	2294	74	747	2778	115.75	(851.25)
		2010	2022	160	48	24	4	75	0	2333	70	753.25	2705.25	112.72	
		2011	1991	140	48	0	0	75	0	2254	80	248	2159	89.96	
Curry	Milton M.	2009	2061	200	48	0	0	20	0	2329	204	555	2412	100.50	(848.00)
		2010	2016	220	48	0	0	40	0	2324	204	524	2336	97.33	
		2011	2017	200	48	24	0	20	0	2309	168	696	2545	106.04	
Spencer	Gregory	2009	2064	160	48	0	0	70	0	2342	24	396	2436	101.50	(740.00)
		2010	2041	140	48	0	0	80	0	2309	60	452	2433	101.38	
		2011	2081	160	48	0	0	45	0	2334	48	396	2429	101.21	
Howell	Otis	2009	2196	0	48	0	0	40	0	2284	24	758.5	2930.5	122.10	(726.50)
		2010	2280	0	48	0	0	60	0	2388	0	439	2719	113.29	
		2011	1968	200	24	0	0	60	0	2252	0	287.5	2255.5	93.98	
Hale	Alan J.	2009	2148	0	48	0	0	120	0	2316	156	152	2144	89.33	(670.00)
		2010	2124	0	48	0	12	160	0	2344	90	620	2654	110.58	
		2011	1854	140	48	24	0	255	0	2321	36	176	1994	83.08	
Simmerly	John S.	2009	2064	120	48	0	8	20	0	2260	0	72	2136	89.00	(662.00)
		2010	2022	180	24	0	0	115	0	2341	24	444	2442	101.75	
		2011	2124	160	48	0	0	10	0	2342	84	326	2366	98.58	
Vollman	Brian D.	2009	2012	160	48	0	0	18	72	2310	180	376	2208	92.00	(600.50)
		2010	1920	160	48	0	0	160	0	2288	108	540.5	2352.5	98.02	
		2011	2064	140	48	24	0	40	0	2316	324	492	2232	93.00	

Exhibit 2-3

Division of Fire - Surplus Trade Hours - Top 25 in 2010 and 2011

Last Name	First Name	Year	Base Hours	Vacation	Personal	Excused Absence	Comp Used	Sick	HDI	Total Hours Paid	Trades Taken	Trades Worked	Hours Worked	Physical Days Worked	Additional Hours Traded - 2010 & 2011
Schumacher	Paul B.	2009	2064	120	48	24	0	80	0	2336	324	476	2216	92.33	(594.00)
		2010	2208	60	48	0	0	0	0	2316	676	1046	2578	107.42	
		2011	2059	60	48	0	0	185	0	2352	528	752	2283	95.13	
Szymanski	John J.	2009	1176	160	48	0	8	760	0	2152	144	220	1252	52.17	(575.50)
		2010	1975	240	48	0	0	60	0	2323	48	347.5	2274.5	94.77	
		2011	1919	180	48	0	0	120	0	2267	24	300	2195	91.46	
Zdesar	Allen J.	2009	1991	160	48	0	0	90	0	2289	432	520	2079	86.63	(575.00)
		2010	2016	160	48	48	0	80	0	2352	304	468	2180	90.83	
		2011	1974	160	48	0	0	95	0	2277	168	579	2385	99.38	
	Source: KRONOS System														
	Information is based on the payroll year as listed below:														
	2009 - December 15, 2008 - December 13, 2009														
	2010 - December 14, 2009 - December 12, 2010														
	2011 - December 13, 2010 - December 11, 2011														

City of Cleveland
Department of Public Safety
Division of Fire
Internal Audit Report

**Finding #2) Trades are uneven, undocumented, and incomplete. (See also: Phase I)
(Continued from page 43)**

Management Response

An internal audit conducted by the City of Cleveland resulted in several findings; including that shift trades are uneven, undocumented, and incomplete. The Division of Fire and Department of Public Safety acknowledge that the deficiency exists and are taking steps to correct the problem.

The Division of Fire has a long-standing shift trade order approved by the Chief of Fire. The order requires documentation and approval of shift trades. The audit suggests that most, but not all, employees and fire supervisors (Lieutenants, Captains, and Battalion Chiefs) failed to mandate compliance with that order. In addition, the Division of Fire failed to develop and maintain a database or track shift trades, instead relying on an “honor system.” Finally, the current policy may have also authorized the destruction of records, a practice that is illegal and inconsistent with the records retention policy of the City of Cleveland and State of Ohio.

Shift Trades: The initial Phase I audit identified a shift trade policy and practice that was unacceptable and not in the best interest of the citizens of the City of Cleveland. The City immediately notified IAFF Local 93 that it was within management’s rights to change or modify workplace policies and a draft was provided to the Union of the City’s intended action. Following a series of meetings between the City and IAFF Local 93, the Shift Trade Policy was modified to provide the following restrictions:

- Shift trades shall be between two employees, three-way trades are prohibited;
- Shift trades must be submitted to the Executive Officer at least 48 hours prior to the start of the shift, and the trade partner and a repay date must be submitted;
- Employees shall not owe or be owed more than 144 hours at any time, exclusive of back-to-back trades;
- Employees shall not trade overtime shifts nor shall they be permitted to work overtime if off duty on a previously approved trade;
- Employees shall not be permitted or scheduled to work more than 48 consecutive hours;
- Employees have one year to repay the trade. If the year expires, the Executive Officer shall contact the employee and determine a date within the next 60 days. If no date is acceptable, the Executive Officer will identify a date within the next 30 days. In no instance shall shift trade time not be repaid; and
- Employees who fail to report to work on an approved trade for reasons other than approved FMLA or funeral leave are subject to discipline and are ineligible to take part in any new shift trades for 12 months, and shall have sick leave deducted from their accumulated sick leave balance.

The Union membership voted February 8 and 9, 2012 and ratified the policy change.

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**Finding #2) Trades are uneven, undocumented, and incomplete. (See also: Phase I)
(Continued from page 44)**

Management Response (Continued)

Shift trade balances are fluid in nature, as trades occur and repayments made. Since the date of the audit, changes in the balances have occurred and will continue to occur on an almost daily basis. Prior to full implementation of the revised policy, it will be necessary to determine accuracy and enter into an agreement with the Union and employees regarding outstanding balances.

Police Investigation and External Review: The Cleveland Division of Police initiated an investigation into the shift trade practices in the Division of Fire to determine if there were any criminal acts committed by individual employees. At the request of the Chief of Police, the City of Cleveland engaged the services of retired Assistant United States Attorney Ronald Bakeman to provide assistance to the police investigators.

A contract was awarded to Mr. Bakeman for guidance and support to the Division of Police in its review and assessment of the Cleveland Division of Fire's policies and procedures regarding employee use of overtime, sick time, and shift trading. Mr. Bakeman will also assist in determining whether or not any individual Cleveland firefighter abused or misused these policies and procedures, and if any firefighter should be held criminally liable for their actions. As a consultant, Mr. Bakeman's duties and responsibilities include, but are not limited to, the following:

- Review Cleveland Division of Fire's relevant organizational policies, procedures, and directives related to the use/requests for overtime, sick time, and shift trading by employees;
- Review relevant records, emails, correspondence, and other documents related to individual requests for overtime, sick time, and shift trades;
- Review recent City and State audit findings of the Cleveland Division of Fire regarding overtime, sick time, and shift trading;
- Interview and obtain, when possible, written/recorded sworn/unsworn statements of current and former firefighters and supervisors regarding training, implementation, and practical application of the Division's procedures and policies regarding overtime, sick time, and shift trading; and
- Prepare and submit a final report and findings to the Director of the Cleveland Department of Public Safety and other designated City officials as directed by the City of Cleveland.

The results of the review process will be made public upon completion.

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**Finding #2) Trades are uneven, undocumented, and incomplete. (See also: Phase I)
(Continued from page 45)**

Management Response (Continued)

Shift Trade Database: A shift trade database was developed by the Division of Fire and will be implemented on or about April 1, 2012. The database will track all shift trade requests and dates of repayment to ensure compliance with the revised shift trade policy. In addition, the City will purchase and deploy a staffing/scheduling software program that will track all shift trade requests, the identity of the authorizing official, trade partners, re-payment dates, net number of hours owed or earned, and an aging report to ensure trades are re-paid.

City of Cleveland
 Department of Public Safety
 Division of Fire
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Finding #3) FIRE is not submitting firefighter changes to the Department of Human Resources timely, resulting in over and under payments to firefighters. (See also: Phase I)

A Personnel Information Document (PID) is utilized by the Department of Human Resources (HR) to track various personnel actions. Some changes, such as job status or FMLA, are done City-wide; more FIRE-specific is changing a firefighter from a suppression workforce schedule (2,352 hours annually) to an office personnel schedule (2,080 hours annually).

Firefighters were moved between the 40-hour schedule and the suppression work schedule throughout the year depending on manpower needs. These changes were not entered into ADP timely. Firefighters who work a 40-hour work week have a different wage per hour compared to a firefighter who is working the suppression workforce schedule. For example, a firefighter’s annual salary is \$53,890. The hourly rate for the firefighter on a 40-hour shift is \$25.91 (\$53,890 / 2,080 hours), and a suppression firefighter’s hourly rate is \$22.91 (\$53,890 / 2352 hours). Table 3-1 shows the hourly rate for all firefighter positions at the top of the pay band.

Table 3-1: 2011 Hourly Rate 40-Hour Schedule vs. Suppression Workforce Schedule

Position	Annual Salary	Hourly Rate - 40 Hour	Hourly Rate - Suppression
Assistant Chief	\$ 107,670.08	\$ 51.76	\$ 45.78
Battalion Chief	\$ 84,117.25	\$ 40.44	\$ 35.76
Captain	\$ 72,514.87	\$ 34.86	\$ 30.83
Lieutenant	\$ 62,512.87	\$ 30.05	\$ 26.58
Firefighter	\$ 53,890.36	\$ 25.91	\$ 22.91

Firefighters on a 40-hour shift receive the holiday off with pay like other personnel in the City. Firefighters on suppression workforce shifts do not receive holiday pay for the actual holiday worked. Instead all firefighters on 24 hour shifts receive an annual payment equal to 9 holidays based on a calculation detailed in the CBA. The holiday payment is divided in 9 equal parts and paid in each pay period containing the recognized City holiday.

Uniformed employees of FIRE who are assigned to perform duties of a rank higher than their own are required to receive acting pay. Acting pay is calculated using the difference between the hourly rate of the uniformed employee and the next rank in the division. For example, if a firefighter is acting as lieutenant on a 40-hour shift, his acting pay would be an additional \$4.14 per hour based on the rates shown on Table 3-1 above.

City of Cleveland
 Department of Public Safety
 Division of Fire
 Internal Audit Report

Finding #3) FIRE is not submitting firefighter changes to the Department of Human Resources timely, resulting in over and under payments to firefighters. (See also: Phase I) (Continued from page 47)

DIA reviewed the roster of 40-hour permanent firefighters maintained by FIRE dated July 11, 2011. We compared the roster to the listing in ADP to show which firefighters are coded the same. Any differences in schedules were reviewed by FIRE to determine if the firefighters were properly coded. Of the list submitted to FIRE, DIA found there were 20 firefighters paid at the wrong rate at some point in 2011. Incorrect payments were made to overtime, acting pay, and holiday pay.

Thirteen firefighters were overpaid because of the wrong rate recorded in ADP, for a total overpayment of \$4,110. See Table 3-2 for the individual overpayments. The range of overpayment was based on the total hours of overtime worked and paid to the firefighter when in the wrong work schedule in ADP.

Table 3-2: Overpayment to Firefighters Due to Wrong Schedule in ADP

Employee ID	Overtime and Holiday	Acting Pay	Over (Under) Payment
1089485	\$ 786	\$ 2	\$ 788
1096151	\$ 538	\$ -	\$ 538
1091730	\$ 450	\$ -	\$ 450
1019283	\$ 312	\$ 116	\$ 428
1065053	\$ 112	\$ 176	\$ 288
1021766	\$ 282	\$ -	\$ 282
1039826	\$ 281	\$ -	\$ 281
1062767	\$ 229	\$ (2)	\$ 227
1071015	\$ 225	\$ -	\$ 225
1014128	\$ 194	\$ -	\$ 194
1046199	\$ 193	\$ -	\$ 193
1098503	\$ 224	\$ (64)	\$ 160
1036965	\$ 83	\$ (27)	\$ 56
Total	\$ 3,909	\$ 201	\$ 4,110

There were seven firefighters who were underpaid because of the wrong rate recorded, for a total underpayment of \$2,290. See Table 3-3 for the individual underpayments.

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Finding #3) FIRE is not submitting firefighter changes to the Department of Human Resources timely, resulting in over and under payments to firefighters. (See also: Phase I) (Continued from page 48)

Table 3-3: Underpayment to Firefighters Due to Wrong Schedule in ADP

Employee ID	Overtime and Holiday	Acting Pay	Over (Under) Payment
1052520	\$ (9)	\$ -	\$ (9)
1050507	\$ (43)	\$ -	\$ (43)
1012974	\$ (97)	\$ -	\$ (97)
1074084	\$ (109)	\$ -	\$ (109)
1006890	\$ (233)	\$ -	\$ (233)
1037645	\$ 23	\$ (576)	\$ (553)
1043855	\$ (1,246)	\$ -	\$ (1,246)
Total	\$ (1,714)	\$ (576)	\$ (2,290)

There were different circumstances for the changes in firefighter schedules that were not properly changed in the ADP system; including transferring to light duty, transferring to another unit, shift change within a unit, and temporary special assignment.

FIRE Management is responsible for ensuring the right type of schedule is entered into the ADP system. The PID is to be completed and submitted to HR so the changes can be made. It is the responsibility of FIRE to ensure changes have been made in the system, and work with HR to make sure the correct information is entered.

Recommendation

DIA recommends the City take action to collect overpayment of wages from firefighters as necessary. DIA recommends the City pay the underpayment of wages to firefighters as necessary.

DIA recommends FIRE Management review the status of each of its firefighters 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 in ADP.

DIA recommends FIRE meet with HR to determine what events require a PID to be submitted, and the timeliness of the submission. FIRE should request a report to be developed to allow them to see the firefighters on the 40-hour schedule as recorded in ADP, and the listing should be approved by the Chief of Fire or his designee. Any changes based on the report should be reviewed and a PID should be submitted for correction to HR for data entry.

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Internal Audit Report

Finding #3) FIRE is not submitting firefighter changes to the Department of Human Resources timely, resulting in over and under payments to firefighters. (See also: Phase I) (Continued from page 49)

Recommendation (Continued)

DIA recommends the OIC of the Stats Unit and his staff be re-trained in the City's payroll procedures and the CBA to accurately oversee the payroll process. This process includes entering hours into KRONOS, and the several reviews available to FIRE Management before the payroll checks are issued to the firefighter. Through continued disregard of proper procedure, Stats Unit personnel have cost the City unnecessary overtime.

Management Response

An internal audit conducted by the City of Cleveland resulted in several findings; including that the Division of Fire is not submitting firefighter personnel changes to the Department of Personnel and Human Resources timely, resulting in over and under payments to firefighters. The Division of Fire and Department of Public Safety acknowledge that the deficiency exists and will take action to correct the problem.

The majority of the deficiencies identified in Finding #3 are administrative tasks that can and should be handled routinely. Although they are time consuming, there are no special challenges associated with the submission of changes in employee addresses, firehouse assignments, vacations, or changes in shift assignments.

In order to eliminate this deficiency and gain greater compliance, the Department of Public Safety Administration will consolidate the payroll and timekeeping functions of the Divisions of Fire and Emergency Medical Service. Oversight of the function will be managed by a civilian Administrative Manager who will report directly to the Assistant Director of Public Safety.

The Administrator has already been identified. The appropriate classification, duties and responsibilities of the staff that will be assigned to the consolidated payroll and time keeping section are currently under review. Within 30 days of the release of this audit, Union Local 100 will be formally notified that their civilian Fire employees will be relocated to EMS Headquarters.

Payroll and Timekeeping Consolidation: The consolidated payroll and timekeeping section will be located at the Division of EMS Headquarters and be responsible for all personnel reporting, timekeeping, employee health benefits, and all personnel related matters. The consolidation plan includes, but is not limited to:

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Finding #3) FIRE is not submitting firefighter changes to the Department of Human Resources timely, resulting in over and under payments to firefighters. (See also: Phase I) (Continued from page 50)

Management Response (Continued)

- Assigned employees will be re-trained on City-wide KRONOS timekeeping functionality and cross trained on City policies, procedures, and collective bargaining agreements;
- A quality assurance/performance improvement program that will regularly test compliance will be implemented to ensure accuracy;
- All Fire and EMS employees will be required to utilize “biometric” time clocks to record and track their work hours; and
- The payroll and timekeeping process will be further automated through a network of time clocks and software connecting the City-wide KRONOS pay system.

The Division of Fire has already reviewed personnel documents to ensure accuracy and made the necessary changes to reflect correct assignments and rates of pay.

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Finding #4) Laid-off firefighters took a disproportionate amount of sick leave and received excessive overtime compared to the 11 pay periods prior to the lay-off announcement.

On May 30, 2011, the City announced the lay-off of the 51 least senior firefighters to help balance the budget after the projected State budget cuts to the local government fund and other shared revenue with the City. At the same time, FIRE reduced the suppression workforce from 183 to 161 to compensate for the reduced number of filled positions. The Mayor's office announced the lay-offs on May 16, 2011. DIA reviewed the schedules for the 51 laid-off firefighters for the 15 days prior to the effective date.

Pay period 12 started on May 16, 2011, which coincides with the lay-off announcement. Exhibit 4-1 shows the 51 firefighters who were laid-off, and the average amount of overtime earned by the firefighters in pay periods 1 – 11 of 2011 and pay period 12, after the lay-offs were announced. Prior to pay period 12, the average overtime payment to this group was \$274 per pay period; the average increase in pay period 12 was \$1,316, an increase of 380%. The range of overtime paid in pay period 12 was \$0 to \$4,282. The majority of the overtime earned in this two-week period was emergency overtime.

FIRE has two main types of overtime: suppression overtime and emergency overtime. The overtime call-in procedure differs based on the need for timeliness to cover for another mid-shift. The emergency overtime call-in is the responsibility of the OIC of the company in need of the overtime. The OIC is responsible to call firefighters assigned to the company that normally work a different shift and offer them the opportunity to work. The order by which the OIC is to call is based on who has been the longest without overtime. For example, if firefighter A received the emergency overtime on January 1, and firefighter B received emergency overtime on January 15, firefighter A should be offered this round.

There is no documentation required to be created or maintained by the OIC of the company when the OIC is hiring for overtime. Because no documentation was created, DIA was unable to determine if the correct firefighter was called each time emergency overtime was needed.

DIA reviewed the last 15 days of work for the laid-off firefighters. During these days, it appears that the sick leave call-ins for the 51 laid-off firefighters increased. In the first five months of 2011, FIRE had an average of nine firefighters call-in sick for the entire suppression workforce section, which had a daily staffing level of 183. Of the 51 laid-off firefighters prior to May 16, the average daily sick leave was equivalent to 0.52 days. In the 15 days between May 16 and May 30, 2011, the average daily sick leave was equivalent to 4.17 days.

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Finding #4) Laid-off firefighters took a disproportionate amount of sick leave and received excessive overtime compared to the 11 pay periods prior to the lay-off announcement. (Continued from page 52)

As shown in Table 4-1, only 65% of the scheduled shifts were worked in whole by the firefighters. In the most extreme case, on May 29, 13 firefighters were expected to work, but 11 of them charged sick leave at some point in the day, so only two firefighters worked their expected shift.

Table 4-1: Time Worked by Firefighters Announced in Lay-Offs

	Shift Scheduled	Trade Worked (Traded)	Special Day/ Cycle Day	HDI	Vacation/ Personal	Expected to Work	Full Sick Day	Partial Sick Day	Total Sick	% Full Work
5/16/2011	17	1	2	0	2	14	1	3	4	71%
5/17/2011	18	0	14	1	0	3	0	0	0	100%
5/18/2011	16	0	0	1	1	14	2	0	2	86%
5/19/2011	17	0	1	0	1	15	2	1	3	80%
5/20/2011	18	3	5	1	2	13	3	2	5	62%
5/21/2011	16	1	0	1	2	14	3	2	5	64%
5/22/2011	17	2	0	0	3	16	4	5	9	44%
5/23/2011	18	1	2	0	3	14	0	0	0	100%
5/24/2011	16	0	8	0	2	6	1	0	1	83%
5/25/2011	17	1	2	0	2	14	2	5	7	50%
5/26/2011	18	0	2	1	3	12	2	3	5	58%
5/27/2011	16	0	4	1	1	10	3	1	4	60%
5/28/2011	17	2	2	0	0	17	6	5	11	35%
5/29/2011	18	0	1	1	3	13	4	7	11	15%
5/30/2011	16	0	5	1	0	10	4	0	4	60%
					Average	12.33	2.47	2.27	4.73	65%

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Finding #4) Laid-off firefighters took a disproportionate amount of sick leave and received excessive overtime compared to the 11 pay periods prior to the lay-off announcement. (Continued from page 53)

Recommendation

DIA recommends FIRE Management and Public Safety Administration work with the Department of Law to determine the length of time they should maintain all of the overtime hiring reports. The reports should be maintained in paper form, as well as electronically.

DIA recommends FIRE Management and Public Safety Administration evaluate the reasons for the excessive overtime taken by the 51 laid-off firefighters, and determine what safeguards need to be in place in case the City would need to reduce the work force in the future. FIRE Management should work with HR to ensure compliance with the CBA as well as City policies.

DIA recommends FIRE Management have a procedure to ensure emergency overtime call-in procedures are properly documented to ensure the correct firefighter was offered the overtime.

Exhibit 4-1
Division of Fire - Overtime Paid in 2011 for Laid off Firefighters

	ID Number	Last Name	First Name	Total (PP1 - PP11)	Average (PP1 - PP11)	Total PP12	PP1 - PP12 TOTAL
1	1008776	Muniz	Rafael	7,358.45	668.95	4,264.72	11,623.17
2	1008782	Scroggins	Allen L	5,221.71	474.70	4,282.05	9,503.76
3	1008663	Hendryx	Scott M	7,082.17	643.83	1,412.90	8,495.07
4	1008766	Lally	Francis X	4,791.91	435.63	3,519.26	8,311.17
5	1008696	Besserer	Brian K	4,363.53	396.68	3,900.66	8,264.19
6	1006879	Webb	Brian J	3,978.26	361.66	2,534.75	6,513.01
7	1008753	Hlad	David J	6,007.80	546.16	-	6,007.80
8	1008681	Coughlin	Timothy P	2,397.43	217.95	3,120.53	5,517.96
9	1008759	Jarabek	Joseph R	2,800.39	254.58	1,932.99	4,733.38
10	1008767	Lavender	Marco D	2,583.62	234.87	2,106.35	4,689.97
11	1008777	Nafasi	Nantambu T	2,698.31	245.30	1,646.94	4,345.25
12	1008772	Mccarthy	Patrick J	1,727.13	157.01	2,113.72	3,840.85
13	2003179	Corrigan	Thomas P	2,736.83	248.80	1,076.91	3,813.74
14	1008769	Massa	Victor	1,745.35	158.67	2,045.68	3,791.03
15	2003195	Roach	Terrance S	1,525.62	138.69	2,243.57	3,769.19
16	1008674	Csizar	Damien J	2,497.02	227.00	1,248.21	3,745.23
17	1008673	Dalton	Michael P	1,658.92	150.81	2,080.35	3,739.27
18	2003184	Gibbons	David M	2,183.74	198.52	1,495.71	3,679.45
19	2003180	Curiale	Vincent	1,429.45	129.95	1,914.51	3,343.96
20	2003188	Joyce	James M	1,907.03	173.37	1,278.83	3,185.86
21	2003187	Hudak	Brian J	1,421.38	129.22	1,862.16	3,025.11
22	2003178	Colberg	James A	1,508.40	137.13	1,465.80	2,974.20
23	1008784	Szabo	Peter A	1,572.51	142.96	1,352.23	2,924.74
24	2003193	Nosan	Anthony L	852.55	77.50	2,019.21	2,871.76
25	1008770	Matier	James C	1,194.41	108.58	1,612.27	2,806.68
26	2003175	Amos	Shawn M	1,697.65	154.33	1,106.83	2,804.48
27	2003191	Lash	Jeffrey M	807.69	73.43	1,869.64	2,677.33
28	1008689	Butera	Angelo M	1,987.42	180.67	572.10	2,559.52
29	1008697	Beegle	Christopher M	1,684.11	153.10	687.39	2,371.50
30	2003183	Figuroa	Thomas	1,039.52	94.50	1,301.27	2,340.79
31	2002253	Kenney	Brian T	1,682.68	152.97	643.16	2,325.84
32	1008758	Jackson	Myran	1,529.52	139.05	745.46	2,274.98
33	2003176	Bellflower	Matthew J	1,563.02	142.09	643.16	2,206.18
34	2003189	Kalan	Jamie J	934.83	84.98	1,121.78	2,056.61
35	1008669	Gill	Patrick M	1,799.90	163.63	-	1,799.90
36	1021848	Perciado	Michael J.	868.80	78.98	893.29	1,762.09
37	2003185	Harris	Charles M	1,697.63	154.33	52.35	1,749.98
38	2003177	Camerato	Jameson P	870.68	79.15	747.86	1,618.54
39	1006878	Cole	Ghadi	786.26	71.48	797.47	1,583.73
40	2003186	Heard	Robert M	912.38	82.94	620.72	1,533.10
41	2003190	Kilbane	Edward F	186.96	17.00	1,301.27	1,488.23
42	1009696	Cifranic	Jace E	1,347.22	122.47	-	1,347.22
43	1008785	Terlop	Peter J	518.41	47.13	762.80	1,281.21

Exhibit 4-1
 Division of Fire - Overtime Paid in 2011 for Laid off Firefighters

	ID Number	Last Name	First Name	Total (PP1 - PP11)	Average (PP1 - PP11)	Total PP12	PP1 - PP12 TOTAL
44	1008754	Homan	Jeffrey R	1,218.32	110.76	-	1,218.32
45	1008682	Conway	John J	1,088.78	98.98	-	1,088.78
46	1008791	Woidke	John P	916.35	83.30	52.01	968.36
47	2003192	Murphy	Dennis A	291.66	26.51	643.16	934.82
48	1008665	Harris	Rodney	824.87	74.99	-	824.87
49	1005178	Ross	Ryan T	473.36	43.03	-	473.36
50	2003196	Simon	Peter C	231.84	21.08	-	231.84
51	2003194	Renick	David J	-	-	-	-
	Total			100,203.78	9,109.43	67,092.03	167,037.38
	Avg			1,964.78	178.62	1,315.53	3,275.24
	High			7,358.45	668.95	4,282.05	11,623.17
	Source: City ADP System						

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Finding #4) Laid-off firefighters took disproportionate amount of sick leave and received excessive overtime compared to the 11 pay periods prior to the lay-off announcement. (Continued from page 56)

Management Response

An internal audit conducted by the City of Cleveland resulted in several findings; including that laid-off firefighters took a disproportionate amount of sick leave and received excessive overtime compared to the 11 pay periods prior to the announcement. The Division of Fire and Department of Public Safety acknowledge the finding and will take action to correct the problem.

The audit revealed that because of a lack of documentation, Internal Audit was unable to substantiate whether the correct firefighter was called for overtime.

Scheduling Office: Within 30 days of the publication of this report, the Division of Fire shall create and staff a Scheduling Office which shall have the responsibility for serving as a clearinghouse for all personnel actions that impact daily staffing. In addition, a common call-in line will be established for all employees who report off duty sick or injured. The telephone calls will be recorded and archived for later review, if necessary.

The Scheduling Office shall maintain a master schedule and determine the overall daily staffing requirements of the Division. The Scheduling Office will also coordinate personnel assignments, temporary details, and validate and authorize the need for overtime.

In addition, the Scheduling Office shall also coordinate with the Public Safety Medical Bureau to validate employee sick leave, determine if sick leave is FMLA compliant, or if it requires administrative review for possible attendance violations. All overtime hiring will be documented, reviewed, and audited to determine if there is a specific public purpose for the expenditure.

All documentation and audio recordings will be maintained in their original form in compliance with the City of Cleveland Records Retention Policy.

Continuing Audit: The Department of Public Safety will hire a full-time budget analyst to provide continuous monitoring of Fire and EMS payroll and time-keeping activities. The analyst will be funded by the Department of Public Safety but work under the direct supervision of Internal Audit.

The position is funded in the proposed 2012 budget and the interviewing of prospective candidates is already underway.

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Finding #5) Leave schedules were altered throughout the year, resulting in firefighters receiving more cycle days than authorized in the CBA.

KRONOS has the ability to record the expected hours for each of the firefighters. This tool can be very helpful when used correctly by the Stats Unit. It will record the expected work days, and the hours expected to work. The Stats Unit is responsible for changing the entry in KRONOS if there are deviations from the main schedule. Deviations, or benefit time, would include special days, cycle days, vacation, personal, sick, etc.

Special days and cycle days are documented in the CBA. Each firefighter on the suppression workforce schedule should work “one (1) twenty-four (24) consecutive hour shift, followed by forty-eight (48) consecutive hours off work with an additional twenty-four (24) consecutive hours off once every three (3) weeks so that no person shall average more than forty-eight (48) hours per week within said three (3) week period.” This additional 24 consecutive hours off is referred to as a special day. A cycle day is “one (1) additional twenty-four (24) consecutive hour shift off work once every nine (9) weeks....”

In order for the City to balance the number of firefighters on benefit time, including special days, cycle days, personal time, and vacation time, the City has a balancing formula as stated in the CBA.

The CBA states:

1. “Special Days will be assigned by City-wide seniority within rank to balance within one (1). The maximum number of persons on any shift of a company permitted to have the same special day will be two (2).”
2. “Cycle Days will be assigned by city-wide seniority within rank to balance within one (1). The ACO will assign the selections based on submission of the selection form provided by the Division.”
3. “When Special Day or Cycle Day selections become unbalanced due to separations, transfers, injuries, or illnesses, the ACO will have the authority to assign and change the Special and Cycle day selection of the least senior firefighters, on each shift of each company. Thirty (30) days’ notice will be given prior to changing any assignments.”

Based on the language of the CBA, each firefighter is expected to receive either 21 or 22 special days depending on the day it falls in the calendar year. There were no firefighters who had recorded more than 22 special days in KRONOS.

Based on the language of the CBA, each firefighter is expected to receive either five or six cycle days depending on the day it falls in the calendar year. There were several firefighters who received seven or eight cycle days in a given year between 2006 – 2010.

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**Finding #5) Leave schedules were altered throughout the year, resulting in firefighters receiving more special days and cycle days than authorized in the CBA.
(Continued from page 58)**

Table 5-1: Number of Firefighters with Excessive Cycle Days

Year	7 days	8 days
2010	17	0
2009	24	0
2008	25	2
2007	41	1
2006	62	1
	169	4

The excess days may have been created when the firefighters were transferred onto a different shift during the year. Transfers can be made voluntarily or involuntarily depending on manpower needs for FIRE.

During the review DIA noted that there were instances where the firefighter had a special day or cycle day recorded on their timesheet, but the entry was not made in KRONOS. The failure to enter all of the dates where special days and cycle days were taken reduces our ability to know how many extra days were taken, if any, during each year.

Recommendation

DIA recommends FIRE Management and Public Safety Administration determine a policy on how to handle the cycle and special days when a firefighter transfers from one shift to another. No firefighter should receive more than 22 special days in one year, and no more than six cycle days in one year. Any more days off because of shift schedule changes reduces the total hours expected to be worked by a firefighter and indirectly increases the cost of overtime paid out.

DIA recommends Stats Unit enter all information from the timesheets accurately into KRONOS. KRONOS is considered to be the official City Record for payroll and if the information is not entered correctly, then the information will be transmitted to ADP inaccurately as well.

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**Finding #5) Leave schedules were altered throughout the year, resulting in firefighters receiving more special days and cycle days than authorized in the CBA.
(Continued from page 59)**

Management Response

An internal audit conducted by the City of Cleveland resulted in several findings; including vacation schedules were altered throughout the year, resulting in firefighters receiving more special and cycle days than authorized in the negotiated labor agreement. The impact of this deficiency resulted in some firefighters receiving additional days off for which they were not entitled. The Division of Fire and Department of Public Safety acknowledge that a deficiency exists, specifically, in the scheduling of cycle days and will take action to correct the problem.

The Division of Fire shall create a mechanism to identify individual employees who receive an inappropriate number of days off and, working with the Department of Law, identify a policy and practice that mandates restitution or rescheduling of employees.

The development and staffing of a Scheduling Office, as provided for in the Management Response to Finding #4, will provide coordination for employee scheduling. In addition, the hiring of a focused budget analyst funded by Public Safety but reporting to Internal Audit will ensure compliance.

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Finding #6) Days of leave were not tracked and recorded on the planning documents properly, resulting in the need for extra overtime than required during the year.

FIRE Management is responsible for scheduling firefighters to maintain a certain staffing level on specific apparatuses. Because of this, FIRE Management must monitor the total number of firefighters on vacation to maintain a balance throughout the year. If FIRE is not able to maintain a balanced leave schedule, the City will incur increased overtime costs in order to maintain the desired staffing levels on certain apparatuses. DIA did an analysis to specifically test the selection process of personal time, vacation/furloughs, deferments, and its impact on operations and overtime. The process for selecting vacations is outlined in the CBA.

Each year FIRE separates the different suppression units into leave units (Leave units). The Leave units are made up of units with the number of days off (vacation and personal) for each of the firefighters for the unit. The total number of Leave units is determined by the number of firefighters assigned to each shift and the number of vacation and personal day selections each firefighter is allotted. Each year, the total number of scheduled days per shift is either 121 or 122 depending on the calendar. The selection process occurs at the end of each year for the following year. Only one firefighter can be off per day per Leave unit, thus total leave days per Leave unit cannot exceed 122 days. The Fire Dispatch Center is considered to be a separate Leave unit because of the different needs of the unit.

In 2011, there were 22 Leave units per shift for suppression, plus the Fire Dispatch Center. Therefore in 2011, there should have been no more than 23 firefighters on vacation or personal leave on any particular day during the year. There were a few exceptions to the rule. On May 31, the Chief of Fire detailed 12 firefighters to suppression units for two months. These 12 firefighters were not assigned to a unit during the selection process, and were only temporarily assigned to this type of schedule. Therefore they were authorized to take leave on days when FIRE had the maximum firefighters scheduled for leave.

In order for FIRE Management to ensure the number of firefighters on leave as required by the CBA is not exceeded, they maintain a vacation book (Vacation Selection Book) at HQ. A firefighter who wants to request a change to their approved day(s) off must fill out a Request for Change of Leave form. This form is to be used by a firefighter to request a change to any approved and scheduled days off, including personal, vacation, special day, and cycle days. The completed form is reviewed and signed off by the firefighter requesting the change, the OIC, the BC, and the AC. The ACO or his designee will review the Vacation Selection Book to ensure there are enough spaces available to accommodate the firefighter. If there is an opening, the ACO will approve the form and change the firefighter's schedule; entering the information in the Vacation Selection Book on the new day, and removing the firefighter's name from the original day. If the form is disapproved, it is so marked, and sent back to the requesting firefighter.

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Finding #6) Days of leave were not tracked and recorded on the planning documents properly, resulting in the need for extra overtime than required during the year. (Continued from page 61)

DIA received a KRONOS report that showed all personal and vacation time taken by day from January 1, 2011 through December 4, 2011 for all firefighters. We reviewed the total number of firefighters on personal or vacation time on the suppression shifts. There were 14 days in the year where the total number of staff on leave exceeded the desired number required by the CBA. The excess number of firefighters on leave ranged from one to four extra firefighters on these days. Twelve of these days fell between June and September.

DIA reviewed the KRONOS report of personal and vacation time and compared it to the Vacation Selection Book. We tested 100% of the entries. There were 5,000 vacation selections per KRONOS. There were 500 entries, or 10%, in KRONOS that were not in the Vacation Selection Book. The failure to update the Vacation Selection Book at HQ does not give FIRE Management a good picture of manpower needs.

DIA compared the 500 entries that were not in the Vacation Selection Book (but were in KRONOS) to the Request for Change of Leave forms. Of these entries, 300 did not have the supporting forms with the approval signature from the AC, including five instances where the AC explicitly disapproved the Request for Change of Leave form, but the firefighter still took the days off as leave. DIA reviewed a sample of 30 timesheets of the 300 entries for the firefighters, to ensure they did take the leave time. All 30 of the timesheets reviewed showed the firefighters did take the time off, as entered into KRONOS.

The Request for Change of Leave forms were not filled out correctly every time. Issues found on the forms included failure to indicate the reason for the request or failure to identify the type of leave, in some cases. There were forms that were signed off by only the firefighter requesting the time and the AC. There were instances where there were two copies of the form that showed the date requested as both disapproved and approved. We did not count these forms as an error as long as the AC signed off on it as approved, but the firefighter's immediate supervisor should have been made aware of the request.

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Finding #6) Days of leave were not tracked and recorded on the planning documents properly, resulting in the need for extra overtime than required during the year. (Continued from page 62)

Recommendation

The Request for Change of Leave forms must be completed by all firefighters who want to adjust their leave days. If the form has not been explicitly approved by the AC, and the firefighter does not show up to work that day, the firefighter should not be paid for that day, and should be considered AWOL.

The Vacation Selection Book needs to be better maintained by FIRE Management. This book is to be used as a planning tool for scheduling purposes. If it is not maintained, FIRE Management will have to make decisions based on inaccurate data, including allowing too many firefighters off on leave on specific days, therefore increasing the need for overtime.

DIA recommends FIRE Management better document changes of leave requests. The form currently utilized by FIRE appears to be sufficient if properly filled out. Forms should be rejected by FIRE Management until they are correctly filled out.

If the AC rejects the Request for Change of Leave form, a reason for the rejection should be included, and the form should be dated, indicating the date it was rejected. This will allow FIRE Management to know if a request was initially denied, including the reason, and if the leave was subsequently approved.

Management Response

An internal audit conducted by the City of Cleveland resulted in several findings; including the Division of Fire vacation records were not accurately tracked and recorded, resulting in the need for extra overtime expenditures throughout the year. The Division of Fire and Department of Public Safety acknowledge that the deficiency exists and will take action to correct the problem.

Fire employees have the opportunity to choose their vacation periods, limited by seniority. The Division of Fire then balances vacation opportunities to ensure equalization of staffing throughout the entire calendar year. Although this is a time-consuming process, if done properly, it ensures adequate staffing, adds to employee morale, and minimizes the need for overtime. If done improperly – as was identified in the audit, it creates unnecessary overtime.

The audit tested the accuracy of the records maintained by the Division of Fire and found that 10% were inaccurate. The failure to update the Vacation Selection Book in Fire Headquarters provided an inaccurate picture of personnel deployment and allowed individual employees to reschedule vacations that could have, and should have, been denied.

City of Cleveland
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Internal Audit Report

Finding #6) Days of leave were not tracked and recorded on the planning documents properly, resulting in the need for extra overtime than required during the year. (Continued from page 63)

Management Response (Continued)

The development and staffing of a Scheduling Office, as provided for in the Management Response to Finding #4, will provide coordination for employee scheduling. In addition, the hiring of a focused budget analyst funded by Public Safety but reporting to Internal Audit will ensure compliance.

As identified in the Management Response to Finding #2, a shift trade database to be developed by the Division of Fire and the purchase of a staffing/scheduling software program will also assist with tracking and compliance.

Finally, the consolidation of Fire and EMS payroll and timekeeping functions as identified in the Management Response to Finding #3 will help ensure accuracy and compliance.

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Department of Public Safety
Division of Fire
Internal Audit Report

Finding #7) Timekeeping entries were made incorrectly at various levels resulting in the wrong data being entered into KRONOS.

Timesheets are completed at the unit level within FIRE. These timesheets are supposed to state who was at the unit, and what type of hours the firefighter worked. FIRE has approved timekeeping symbols to be used for the different paycodes, including such items as regular time, overtime, traded time, vacation, jury duty, etc. The timesheets are signed by the firefighters who are on shift, and is also signed off by the OIC of the unit.

As discussed in Phase I of the audit, these timesheets are used by the Stats Unit to enter the data into KRONOS. We found that there were several instances when the timesheets and other supporting documentation had errors on them which continued to ripple through all levels, and eventually to the KRONOS system. Some errors included:

- Wrong time entry for a firefighter, per the timesheet;
- Wrong name recorded as receiving overtime or sick leave;
- No entry made for firefighter who called off for the shift;
- Emergency overtime charged, but no mention of whom the firefighter was covering; and
- One-sided trade time recorded, but no mention of whom the trade was with, or if it were new or a repayment.

There are three different levels (unit, battalion, and ACO) of FIRE payroll documentation generated on a daily basis before all being forwarded to the Stats Unit for processing. Many of these documents duplicate the reporting of data from the different levels and should therefore be consistent with one another. However, there were many instances where the various reports had conflicting information such as, strike-off times, names of the firefighters striking off, hours of overtime worked, or names of firefighters who worked the overtime. Although, all the documentation is submitted to the Stats Unit, but because there is no cross checking system put into place, these discrepancies go undiscovered in most cases.

Currently, the Stats Unit uses only the timesheet as the basis for entering the data into KRONOS. Comparing other supporting documentation before entering the data would have resulted in a much lower data entry error rate. There were several instances where the timesheet did not get updated to reflect a change throughout the course of a day, or an addendum timesheet was never submitted to the Stats Unit. In some instances, DIA requested further clarification from FIRE Management because the timesheets did not agree to the KRONOS system. FIRE Management had to go back to the Company Journal to fully understand the reasons for the entries into the KRONOS system.

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Finding #7) Timekeeping entries were made incorrectly at various levels resulting in the wrong data being entered into KRONOS. (Continued from page 65)

It is the responsibility of each individual to sign the unit timesheet to indicate that the information related to that line is correct. It is the responsibility of the unit OIC to ensure the timesheets are accurate at the time he signs off on them. It is important that the information be provided correctly at the beginning of the process in order to provide an accurate picture to FIRE Management and to the Stats Unit daily so they can enter the correct information into KRONOS. Data entry errors have resulted in both over and under charging of overtime, as well as the over and under charging of benefit balances to many firefighters. These types of errors are costly and preventable.

There were times throughout Phase I and Phase II of the audit where additional questions were raised after the timesheets were reviewed. DIA requested clarification from FIRE at these times. FIRE would be able to find the information when looking at the Company Journals. The Company Journals are large bound books with the pages pre-numbered.

According to General Order 3-08 Company Journals are to record certain actions. These actions include, trades of time, company drills, daily Company Journal entries, vacation and personal days for the year, and the emergency overtime hires. DIA obtained the journals that covered the time period January 1, 2010 through January 17, 2012.

We noted there were instances when the journals were not filled out correctly, or did not include all of the information required per the General Order. We noted that four of the journals had at least one page ripped out. We could not determine when these pages were removed, or what detail had been included in the pages. The pages should have addressed emergency overtime for the company.

Table 7-1: Journals with Missing Pages

Company	Time Period	Page #
Engine 40	12/26/2009 – 1/17/2012	491-492
Car 713	11/19/2008 – 1/17/2012	499-502
Ladder 9	12/14/2007 – 2/11/2010	509-510
Engine 31	12/17/2007 – 2/7/2010	503-504

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Finding #7) Timekeeping entries were made incorrectly at various levels resulting in the wrong data being entered into KRONOS. (Continued from page 66)

Recommendation

DIA recommends each of the unit OICs be re-trained on how the timesheets should be completed as soon as possible. Once re-trained, the unit OIC should ensure the timesheets are completed accurately.

DIA recommends the OIC of the Stats Unit be re-trained in the City's payroll procedures and CBA to accurately oversee the payroll process.

DIA recommends entries in the KRONOS system be fully supported by documentation that the Stats Unit has in their possession. No entries should be made into the system unless the support is there, and it has been signed off by FIRE Management.

DIA recommends FIRE Management review the Company Journals on a regular basis to ensure that the correct information is being recorded. If management finds information is not entered correctly, it should be addressed with the appropriate personnel. If the company officers are not aware of the requirements for the Company Journal they should be re-issued all General Orders related to the journal.

DIA recommends Company Journals be completed electronically and submitted daily to FIRE headquarters. The information should be posted on a shared site for management and the company to review as needed. After the initial submission, the entries should be available to everyone in a read-only format so that no changes can be made after the fact.

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Finding #7) Timekeeping entries were made incorrectly at various levels resulting in the wrong data being entered into KRONOS. (Continued from page 67)

Management Response

An internal audit conducted by the City of Cleveland resulted in several findings; timekeeping entries were made incorrectly at various supervisory levels, resulting in incorrect data being entered into the KRONOS timekeeping system. The Division of Fire and Department of Public Safety acknowledge the deficiency and will take action to correct the problem.

The failure to accurately report information starts at the Fire Lieutenant level and extends throughout the Division of Fire to Fire Headquarters. Timekeeping and the preparation and retention of records are an integral part of a fire supervisor's duties and responsibilities but are too often overlooked in the course of day-to-day business.

Whether through negligence or carelessness, incorrect and incomplete information is regularly and routinely provided to the Stats Unit and entered into the KRONOS timekeeping system. Entering incorrect information results in an obvious incorrect outcome.

In order to eliminate this deficiency and gain greater compliance, the Department of Public Safety Administration will consolidate the payroll and timekeeping functions of the Divisions of Fire and Emergency Medical Service. Oversight of the function, as explained in the previous Management Responses, will be tasked to a civilian Administrative Manager who will report directly to the Assistant Director of Public Safety. Additionally, the implementation of biometric time clocks networked with the City-wide KRONOS payroll system, and staffing and scheduling software will greatly enhance efficiency and reduce the opportunity for errors.

The proposed newly developed procedures for scheduling and payroll submission, including newly revised timesheets, should eliminate the errors identified and provide a more verifiable method of reviewing time records until such time that a fully automated system is in place.

Finally, the Department of Public Safety will hire a full-time budget analyst to provide continuous monitoring of Fire and EMS payroll and timekeeping activities. As previously explained in the Management Responses, the analyst will be funded by the Department of Public Safety but work under the direct supervision of the Division of Internal Audit