



City of Bowling Green

Internal Auditor's Office

BGPD Payroll Follow-up Audit

Project# 2012-08

Issue Date: 04/04/12

Finalized: 04/16/12

Deborah Jenkins, CFE, CICA

Transmittal Letter

TO: Kevin D. DeFebbo, City Manager, Ex-officio Member
David McKillip, Audit Committee Chair
Cristi Pruitt, Audit Committee Vice-Chair
Scott Gary, Audit Committee Member
James Martens, Audit Committee Member
Joe Denning, Commissioner and Audit Committee Member

CC: Police Chief Doug Hawkins
Michael Grubbs, Human Resources Director

FROM: Deborah Jenkins, Internal Auditor

Pursuant to the *Charter of the Internal Auditor's Office*, I hereby submit the follow-up report covering BGPD Payroll. The objective of this follow-up report was to determine if BGPD and related staff implemented the seven (7) recommendations made in an earlier report, *BGPD Payroll Audit* (Project# 2010-07, finalized on July 12, 2010). The results of the *BGPD Payroll Follow-up Audit* have been discussed with management.

Results in Brief

Six of the seven recommendations have been fully implemented with the assistance of the Board of Commissioners and the Human Resource Department; however, the one recommendation area that was not implemented raises concern because it deals with the accountability of the Police Department's actual time and leave reporting methods. More detail is provided on pages 7-8 of this report.

Sincerely,

Deborah Jenkins, CFE
Internal Auditor

Objective

The objective of this follow-up audit was to determine if BGPD implemented the seven (7) recommendations made in an earlier report, *BGPD Payroll Audit* (Project# 2010-07, finalized on July 12, 2010).

Scope and Methodology

The scope of this follow-up audit included BGPD Payroll transactions from January 1, 2011 through December 31, 2011. To determine the implementation status of prior recommendations, I performed the following:

- Interviewed BGPD, Human Resources and Finance Department Personnel
- Reviewed the original audit report
- Performed test work to determine compliance with various recommendations
- Analyzed the results of the test work performed and discussed results with management

Conclusion

Six of the seven recommendations have been fully implemented with the assistance of the Board of Commissioners and the Human Resource Department; however, the one area that was not implemented raises concern because it deals with the accountability of the Police Department's actual time and leave reporting methods.

Previous Observation and Recommendation:

- 1. A standardized special event system should be implemented which includes guidance for staff to decide when a cost recovery contract is appropriate.**

Prior Auditor Recommendation

The Board of Commissioners should consider implementing permit fees or cost recovery agreements for special events and parade permits within the City. Special events and parade guidelines should be created so managing officers can approve or deny these events confidently and consistently, as well as determine which special events should have a cost recovery contract or be approved with the City absorbing the cost for the event. The cost recovery contracts would not necessarily require a “one-size fits all” type of recovery contract. There are many variations utilized by other cities such as:

- Charging the full cost to for-profit organizations;*
- A discounted percentage of the cost to approved non-profit organizations;*
- Free service to other governmental organizations; or a*
- Standard permit fee regardless of the organization type.*

Even if the City decides to maintain the current free permit policy, the special event and parade costs should be tracked and the Board of Commissioners should budget for and approve the donation of these services to the organization on a determined basis.

Prior Police Department Management Response

This is a policy decision that should be made by the City Manager and affirmed by the City Commission.

Current Status: IMPLEMENTED

The Board of Commissioners updated this process by requiring contracts for special events and parades. A fee structure was created to assist managing officers. Costs associated with special events and parades are also tracked so the City knows the value of these additional services. For profit organizations and post-secondary education institutions are charged 100% of the cost of providing special police services. Non-profit organizations and schools located within the City are charged 50% of the service costs. Certain events are listed as grandfathered in and will not be charged unless the cost to the City significantly increases. The updated code is included in Appendix 1.

2. All off duty police or security related employment should be contracted directly with the City to properly follow employment regulations and limit liability to the City.

Prior Auditor Recommendation

All outside organizations requesting BGPD officers for police or security related details should contract through the City with a cost recovery contract to address IRS and legal liability concerns. In addition, the pricing of the cost recovery contracts should be analyzed. Several options are available to either lower the cost or increase the revenue such as creating a tier pricing structure or by capping the rank of officer's eligible for the work to a lower salary level within BGPD. In my research, various Police departments have implemented policies that restrict the officer rank available for such extra duty, limited the amount of hours per month that each officer may work in such a capacity as well as required a minimum of 6-8 hours of downtime between a requested detail and their reporting time for City duty.

The outside police or security requests, cost tracking, and administrative functions related to these contracts could be transferred to BGPD civilian administrative staff which could free up sworn officer's time for other police needs while reducing the administrative cost associated with these contracts. Availability lists could be maintained each month where officers list the days and times that they would be available for extra detail assignments. This allows for an equitable distribution of extra detail opportunities among eligible officers interested in working extra details. This is just one example of how other police departments have structured the assignment of these extra details.

Prior BGPD Management Response

This is a policy decision that should be made by the City Manager and affirmed by the City Commission.

Current Status: IMPLEMENTED

The Board of Commissioners updated the general provisions in Chapter 19 (Police) of the City of Bowling Green's Code of Ordinances to require organizations to directly contract through the City when requesting officers work at special events. Contracts must meet the satisfaction of the Chief of Police and the City's Law Department. The Chief Financial Officer will determine an established price for each rank of officer while the number of officers and rank of those officers will be assigned at the discretion of the Chief of Police. The ordinance is included in Appendix 2.

3. The sale of personal time should be restricted to personnel assigned to a “shift” in accordance with the City’s *Administrative Personnel Policy and Procedures Manual*.

Prior Auditor Recommendation

A procedure should be established which reviews each request annually as the personal time cash-in forms are returned to ensure that only “shift” personnel are allowed to cash-in per the administrative policy.

Prior BGPD Management Response

This is a Human Resources function based on a policy decision that should be made by the City Manager and affirmed by the City Commission.

Prior Human Resources Management Response

*Section 5-12.2 of the employee manual, states that “Prior to January 15 of each year, **shift personnel** may apply to cash in **any or all** personal days they would earn on that date, at the full base rate straight-time value.” The audit showed that in 2009, a number of sworn but non-shift personnel also cashed in personal days.*

The 2009 Personal Leave Cash-In Application form began with the above reference to Section 5-12.2 of the manual, including the bolded reference to “shift personnel”. The accompanying email from retired Human Resources Director Michele Tolbert also referred to shift personnel being provided the opportunity to sell personal days. Thus, Human Resources distributed the correct information.

With the auditor having caught the issue in time for the 2010 payment, Human Resources staff had to obtain current shift information from the Police Department in order to verify eligibility. In the future, Human Resources will ask each chief’s designee to verify cash-in applicants as being eligible according to established policy.

Current Status: IMPLEMENTED

The Human Resource Department updated their processes to consolidate the cash-in request forms and submits a listing of names to the Police Chief who confirms shift status prior to any payout. In addition, the employee manual has been updated to allow shift personnel the option to cash-in their personal time in either January or December of each year.

4. BGPD should implement a system of reporting leave time and overtime which is accountable and ensures all leave taken and overtime earned by employees is accurately and timely reflected in the payroll system.

Prior Auditor Recommendation

All BGPD supervisors should verify that all leave and overtime cards are submitted and approved at the end of each shift. The current leave and overtime cards require two levels of supervisory signatures in an effort to increase controls; however, the second approval signature is more traditional in nature and does not provide additional value since the second level approver often works a different shift or in a different area of the building and does not directly supervise the employee. This second signature requirement should be removed to speed the approval process and help prevent late forms being received by the Grants Associate for entry. Supervisors should reconcile submitted leave forms to the roll call reports at the end of each pay period to ensure that all forms have been received by the Grants Associate.

In addition, a backup administrative employee should be identified and trained to assist the Grants Associate in the voluminous entry and review of each BGPD payroll batch. The backup employee should occasionally perform full entry of a payroll batch in order to maintain their ability to perform payroll if needed.

Prior BGPD Management Response

Prior to the audit, all payroll related documents (leave requests, overtime cards and comp time cards) were reviewed and approved by the employee's supervisor (and the next in the chain of command for overtime) - then forwarded to the Grants/Payroll Associate. The Grants/Payroll Associate entered all documented leave, overtime or comp time into the New World/Logos Payroll software to reflect categories of pay accurately. The Grants/Payroll Associate also maintained a spreadsheet of the individual employee payroll information related to leave, overtime and/or comp time. The Grants/Payroll Associate also maintained hard files containing all leave request documents, all overtime documents and all compensatory time documents for a period of time for review and cross reference.

Post Audit, the above process has been supplemented by requiring supervisors to review the payroll spreadsheet and compare it with their own leave/staffing records to identify discrepancies in the records and seek correction when necessary. The Chief's Administrative Assistant has been assigned to perform as Payroll back-up and to provide a bi-weekly review of payroll data entry to validate the payroll data entry for each pay period. The double signature requirement for Overtime records was eliminated in favor of a single signature to improve efficiency in timely payment of overtime.

Current Status: NOT IMPLEMENTED

A sample of unscheduled sick and vacation time was tested within a random four month period of 2011. Within the sample, 11 sick days were not entered into the payroll system including one employee with 88 hours of sick time taken which was not reflected. Vacation days were more

accurately reflected in the sample; however there was an occurrence found where an employee was on vacation, but submitted 0.5 hour of overtime for being “late on shift.” Upon discussion with Police management, they conducted their own review of the latest four monthly roll call spreadsheets and found an additional 11 sick days that had not been submitted to payroll.

The payroll spreadsheet history was also reviewed to document the monthly supervisory audits. Out of the 19 Sergeants and Captains provided by Police as individuals who may be utilizing the spreadsheet for reviews, 6 had accessed the spreadsheet regularly to document a consistent review, 10 showed sporadic reviews and 3 had not accessed the spreadsheet at all. I did find instances in the reviewed leave slips where prior period adjustments were made due to a supervisor conducting an audit of the roll call spreadsheets; however, it is not performed to the extent that the control can be relied upon.

Administration, records, investigations, training and evidence are based fully on the City’s exception based system so there are no source documents available to test payroll accuracy. The double signature requirement for overtime slips has been removed. Cadets are part-time positions that utilize timesheets and dispatch utilizes the same roll call spreadsheet as patrol to document attendance.

The Administrative Assistant is the backup to payroll; however, she is not being utilized to review the Payroll Associates data entry. The Administrative Assistant and Payroll Associate positions have recently been consolidated to one position due to the retirement of the Administrative Assistant so an additional staff member will need to be trained in payroll entry for the department and utilized to provide bi-weekly reviews.

UPDATED MANAGEMENT RESPONSE:

The City is currently exploring systemic computer/network based alternatives to manage payroll/leave/overtime for all departments city wide.

Pending the implementation of any new technologies to manage payroll/leave/overtime, the police department will internally audit the payroll/leave/overtime accounting for Patrol manually to ensure payroll/leave/overtime accounting accuracy. The manual internal audit for Patrol payroll/leave/overtime will be conducted on a monthly basis by the Major in charge of Patrol.

Leave Requests and Overtime Records continue to only require one authorized signature in order to expedite the approval and data entry process for leave and overtime.

Since the initial BGPD Payroll Audit there has been an assigned primary payroll data entry staff member and an assigned back-up payroll data entry/review staff member. Recently, those two positions in the police department were combined into a single position. A new backup payroll data entry employee has been identified and will be trained to provide payroll data entry as needed and also serve as an overall payroll review function for each pay cycle.

5. Human Resources should conduct a review of applicable supervisory employees to verify exempt vs. non-exempt status and overtime should be enforced to those status determinations.

Prior Auditor Recommendation

The Human Resources Department should review supervisory positions to verify which positions should be considered exempt and BGPD should enforce the City's Administrative Personnel Policy and Procedures Manual and not pay exempt employees overtime.

Prior BGPD Management Response

Prior to approval of overtime for the exempt employee, an opinion was sought by the Police Department from the Human Resources Department regarding limited overtime for exempt employees. The Human Resources Department affirmed that overtime may be paid for an exempt employee if they perform work that is outside the scope of their normal duties - as this practice was also approved within the Fire Department under the same guidelines. Based on this information, the employee was approved for a limited amount of overtime for work deemed to be outside the scope of their normal duties. The Police Department was acting according to direction from Human Resources. The Police Department will comply with any direction from Human Resources to the contrary in the future.

Prior Human Resources Management Response

The issue at question pertained to overtime exempt versus non-exempt status for one position in the Police Department. The communications center manager in the Police Department received overtime pay in 2008 and 2009 while the position was (and still is) classified as exempt from overtime.

The overtime provisions are governed by the Federal Labor Standards Act (FLSA). One goal of the 2003 MAG pay study was to determine the proper classification of positions including whether they are eligible or exempt from the overtime provisions. Then or at some point since, the communications center manager position was determined as exempt from overtime.

The FLSA standards for overtime exemption are broad and are open to interpretation. The main test for the "administrative employee" exemption includes the following regarding the "primary job duty":

- *the exercise of discretion and independent judgment with respect to matters of significance, including whether the employee has the authority to formulate, interpret or implement policies or practices, and to waiver from established policies/practices without prior approval*
- *must relate to the management or general business operation, as opposed to being on a production line or selling a product.*

In reviewing the positions at pay grade 124 with communications center manager, there are six other classifications. Three are overtime exempt and two are not. One (civil engineer) has no or

limited supervisory responsibility, and the other (parks maintenance division manager) has been questioned in the past as to why he is overtime-eligible. The rationale is that the employee is a working supervisor and often times have work duties where he is performing manual labor along side workers.

The interim Human Resources Director has no reason to question the previous determination that the communications center manager position is overtime exempt. As a follow up to this audit, the employee provided Human Resources with details regarding the overtime hours in 2008 and 2009. The employee worked just under 58 hours overtime over the two years. 25% of the overtime hours were performed in the radio room due to staffing shortage or filling in for supervisors. 6% percent of the overtime hours were due to an emergency, generator and radio outage. 35% of the hours were due to specific (but planned) equipment projects such as radio rebanding/reprogramming, and new recorder installation. The remaining duties were more routine. The employee indicated that she has had no overtime in 2010 and should not since the compensatory leave policy had been explained.

Current Status: IMPLEMENTED

Tests were run to ensure none of the exempt employees had been paid overtime. The only payout found was an error where an exempt employee was paid out at the end of a quarter for a minimal amount of compensatory time. Exempt employees are not eligible for payout of compensatory time. This was a central payroll error and has since been corrected.

6. Human Resources should update or create new standardized forms to detail each pay adjustment calculation and create written procedures which specify exactly how pay increases / adjustments should be calculated.

Prior Auditor Recommendation

The Human Resources Department should update current forms or establish additional documentation which includes the detail of each pay adjustment calculation so it can easily be reviewed. Written calculation procedures should be established so that staff knows exactly how pay is to be calculated and which adjustment should be included or excluded from any increase calculation. Each pay adjustment should be verified to ensure that the calculation is made correctly. Staff should also be sufficiently cross trained in all aspects of payroll related personnel entry to ensure that all payroll related information is entered timely and correctly. Human Resources staffing levels have reduced over the past couple of years with the deletion of one part-time position as well as the retirement of the Human Resources Director so it is very important that written procedures are created so that payroll related entry can be consistent and accurate, as well as ensuring that instructions are available in case of key staff absences.

Prior BGPD Management Response

This is a Human Resources Function.

Prior Human Resources Management Response

The recommendation is that documentation be updated to detail each pay adjustment calculation and create written procedures which specify exactly how pay increases/adjustments should be calculated.

Human Resources has revised the Personnel Change Form to better document the payroll changes that occur and to help remind staff of the various adjustments that can affect pay. The revised form has a new section for "Salary Adjustments", which includes specific boxes to complete regarding special assignment pay, fill in pay, and certification pay. There is also a section on the form where Human Resources will document the salary calculation.

Human Resources has drafted worksheets to help guide and document calculations pertaining to public safety promotions and fill-in pay, and remind staff of any future actions needed (e.g. APO/MPO pay resumes when fill in pay ends). These calculations are complicated by situations that cross over fiscal years where there is a COLA, and whether the COLA is applied to the base rate rather than or including assignment and fill-in pay. Automatic computerized calculations typically utilize base rates to compute new pay rates, however using a system that works well for 99% of the employees may result in a fill-in supervisor being underpaid if the fill-in pay rate is not also adjusted manually. One software problem that took months to get corrected is that the New World system would not copy over assignment pay when an officer's base rate was changed or a Firefighter/EMT promoted; the system would delete the assignment pay rate. This resulted in underpayment errors in 2008 and 2009, which were caught in house and corrected.

Regarding Fill-in Pay, the current written policy is not clear on how to handle APO/MPO, which can lead to varying interpretations. The Fill-In Pay policy does not reference removing APO or MPO pay and whether the effective date may be an issue or not, thus it needs to be revised to help prevent future pay issues. Human Resources now has to track when an officer became an APO, because it can make a difference as to whether he 'loses' that pay in a fill-in pay/promotion situation.

The current policy manual also does not reference Firefighter/EMT II, let alone how the pay supplement is to be handled in the event of promotion or fill-in. While there is reference to Advanced Communications Dispatcher, there are potential pay issues with removal of assignment pay in the event of promotion; the new supervisor could make less than she/he made as a dispatcher.

Human Resources will use future payroll changes as an opportunity to refine and document calculations and procedures for the more complicated payroll situations, as well as draft policy revisions to address the above issues.

Current Status: IMPLEMENTED

Human Resource Department has updated the Personnel Change Form to include a calculation check as well as special assignment adjustments. In addition, fill-in pay and promotional pay forms have been created to help guide staff when calculating the more complex types of pay adjustments. Copies of these forms are included in Appendix 3.

7. The utilization of flex vs. compensatory time should be clarified to ensure BGPD is following applicable labor laws.

Prior Auditor Recommendation

BGPD should utilize the newly created “Request for Compensatory Hours” form to correctly track and record earned compensatory time each pay period. In addition, clarification should be provided to all staff as to the difference between flex and compensatory time. Supervisors should review requests to use flex time to ensure that the extra time was actually worked in the same work week.

Prior BGPD Management Response

This observation was based on an interview with a single named employee that is asserted to have given an incorrect response to a specific question regarding the applicability of flex-time. There is no evidence that there is a general misunderstanding of the use or applicability of flex-time in the police department. However, all supervisors have been re-educated on the appropriate use of flex-time, and now comp time, in the work environment.

Prior Human Resources Management Response

As a result of the audit, the City started officially documenting compensatory leave earned and entering it into the New World leave system, rather than departments maintaining only paper records. Human Resources conducted training with departmental payroll coordinators to explain the new form and the compensatory leave policy.

Current Status: IMPLEMENTED

Compensatory time is now tracked within the payroll system. Time earned and taken is keyed into the system and central payroll enforces any administrative policy restrictions. Police management issued a department wide e-mail which addressed the issue of compensatory vs. flex time as well as other payroll related items in March of 2010. No occurrences of improper use of this time were found in the follow-up testing.

Appendix 1

ORDINANCE NO. **BG2011 - 31**

ORDINANCE AMENDING CODE OF ORDINANCES

ORDINANCE AMENDING CHAPTER 22 (TRAFFIC
AND MOTOR VEHICLES) OF THE CITY OF
BOWLING GREEN CODE OF ORDINANCES TO
EXEMPT CERTAIN SPECIAL EVENTS FROM
SERVICE COSTS RELATED TO THE USE OF
POLICE SERVICES FOR THE SPECIAL EVENTS

WHEREAS, Ordinance No. BG2010-37 amended Chapters 19 (Police) and 22 (Traffic and Motor Vehicles) related to the off-duty employment of police officers and the use of police officers for non-essential services for special events; and,

WHEREAS, that ordinance provided that three events would not be subject to the provisions of the ordinance and the City would provide police services at no cost for the annual Veterans Parade, Christmas Parade and Martin Luther King, Jr. Parade; and,

WHEREAS, the Board of Commissioners now wishes to further amend Chapter 22 to provide that additional special events be exempt from reimbursing the City for service costs associated with the use of police officers for these events by grandfathering those special events that took place in 2009, and again in 2010, as long as the request for services and the cost to the City does not significantly increase; and,

WHEREAS, the grandfather provision will be applicable to those specified special events so long as the event continues on an annual basis, but the grandfather provision shall end should that event not occur in any fiscal year; and,

WHEREAS, these amendments are in the best interests of the City.

NOW, THEREFORE, BE IT ORDAINED by the City of Bowling Green, Kentucky as follows:

1. Chapter 22 (Traffic and Motor Vehicles) is hereby further amended as follows:

22-5 PARADES/SPECIAL EVENTS.

...

BG2011-31

(Ordinance No. BG2011 - 31)

22-5.16 Insurance, Hold Harmless Agreement and Security Plan Required.

a. If required by City Central, the permittee shall obtain and present evidence of comprehensive liability insurance naming the City as an additional insured in an amount and from an insurance company satisfactory to the City.

b. The permittee shall provide a hold harmless agreement in which the permittee agrees to defend, pay and hold harmless the City, its officers and employees, from any and all claims for personal or property injuries or damages arising from or in any way connected to the parade or special event.

c. The permittee shall cooperate with the City's Police Department in designing a security plan for the parade or special event that may involve the use of City police, whether on-duty or off-duty, or police cadets. The decision to use City police officers, whether on-duty or off-duty, or police cadets and the number of such employees and the rank of the police officers provided shall be within the sole discretion of the Chief of Police based on the appropriateness of the request and the ability of the Police Department to provide staffing to fulfill the requested service. Any off-duty use of City police officers in which the police officer is in his police uniform or using City equipment shall require the approval of an agreement with the Police Department and the permittee. The City shall be reimbursed the established service costs of contracted police officers, on-duty police officers or police cadets at the portion of the established service cost set out below. The Chief Financial Officer is authorized to determine an established service cost for each rank of police officer and police cadets and to modify those established service costs on an annual basis to account for cost of living increases.

- | | |
|--|---------------|
| 1. Private (for profit) and Post Secondary Education Institutions | 100% |
| 2. Non-profit organization and schools located in the City | 50% |
| 3. City sponsored parades/events (Veterans, Christmas and Martin Luther King) | 0% |

Certain designated special events are exempt from the provisions of this Subchapter

(Ordinance No. BG2011 - 31)

and police services shall be continued at no cost to the sponsoring organization so long as the request for police services and the cost to the City are not significantly increased. Should any of these designated special events not occur in any fiscal year or the request for police services and the cost to the City significantly increase, as determined by the Police Chief, this provision shall cease and that special event shall be subject to the provisions of this Subchapter. The special events grandfathered by the provisions of this Subchapter are: Veterans Parade, Christmas Parade, Martin Luther King, Jr. Parade, Great Teddy Bear Run, Humane Society 5k Walk, Holley National Hot Rod Association (NHRA) Reunion, Thunderfest, Trooper Island Sunset Run, Corvette Homecoming Parade, BGHS Purple Striders, BG Sprint Triathlon, BG Noon Lions Club Run/Walk, American Heart Association Heart Walk, Mayor's Bike Ride, Kruisin' 4 Kids, Toys for Tots Motorcycle Parade, Twilight Thunder Cruise, Likeskills Run/Walk for Autism and Medical Center 10k Classic.

...

2. The provisions of this Ordinance are hereby declared to be severable, and if any section, phrase or provision shall for any reason be declared invalid, such declaration of invalidity shall not affect the validity of the remainder of this Ordinance.

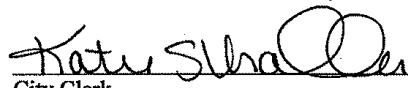
3. All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.

4. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 21, 2011, and given final reading on June 27, 2011, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

(Ordinance No. BG2011 - 31)

ADOPTED: June 27, 2011

APPROVED: 
Mayor, Chairman of Board of Commissioners

ATTEST: 
City Clerk

SPONSORED BY: Kevin D. DeFebbo, City Manager, 06/14/2011, 1:00 p.m.

Appendix 2

ORDINANCE NO. **BG2010 - 37**

ORDINANCE AMENDING CODE OF ORDINANCES

ORDINANCE AMENDING CHAPTERS 19 (POLICE)
AND 22 (TRAFFIC AND MOTOR VEHICLES) OF
THE CITY OF BOWLING GREEN CODE OF
ORDINANCES TO AMEND LANGUAGE RELATED
TO OFF-DUTY EMPLOYMENT AND PAYMENT
OF POLICE SERVICES FOR SPECIAL EVENTS

WHEREAS, the Police Department has been studying off-duty employment of its officers and the use of police officers for non-essential services for special events; and,

WHEREAS, presentations were made to the Board of Commissioners with proposed recommendations; and,

WHEREAS, it is in the best interest of the City to incorporate the recommendations regarding the provision of off-duty employment and police services for special events into the Code of Ordinances.

NOW, THEREFORE, BE IT ORDAINED by the City of Bowling Green, Kentucky as follows:

1. Chapter 19 (Police) is hereby amended as follows:

19-1 GENERAL PROVISIONS.

...

19-1.06 Off-Duty Employment.

Any Police Officer working in any off-duty employment position shall comply with the City's Code of Ethics. All off-duty employment allowed by the Chief of Police that involves the officer working in uniform, carrying their service weapon, driving their police car or other actions creating the impression that the Police Officer is working for the City may be approved, but only by the execution of a written agreement satisfactory to the Chief of Police and the City's Law Department. All such agreements shall include language that the City shall be reimbursed the established service costs of contracted police officers at the portion of the established service cost set

BG2010-37

(Ordinance No. BG2010 - 37)

out below. The Chief Financial Officer is authorized to determine an established service cost for each rank of police officer and to modify those established service costs on an annual basis to account for cost of living increases. The number of police officers and the rank of those officers authorized in any such contract shall be within the discretion of the Chief of Police.

- | | |
|---|------|
| 1. Private (for profit) and Post Secondary Education Institutions | 100% |
| 2. Non-profit organization and schools located in the City | 50% |

...

2. Chapter 22 (Traffic and Motor Vehicles) is hereby amended as follows:

22-5 PARADES/SPECIAL EVENTS.

...

22-5.16 Insurance, Hold Harmless Agreement and Security Plan Required.

a. If required by City Central, the permittee shall obtain and present evidence of comprehensive liability insurance naming the City as an additional insured in an amount and from an insurance company satisfactory to the City.

b. The permittee shall provide a hold harmless agreement in which the permittee agrees to defend, pay and hold harmless the City, its officers and employees, from any and all claims for personal or property injuries or damages arising from or in any way connected to the parade or special event.

c. The permittee shall cooperate with the City's Police Department in designing a security plan for the parade or special event that may will involve the use of City police, whether on-duty or off-duty, or police cadets. The decision to use City police officers, whether on-duty or off-duty, or police cadets and the number of such employees and the rank of the police officers provided shall be within the sole discretion of the Chief of Police based on the appropriateness of the request and the ability of the Police Department to provide staffing to fulfill the requested service. Any off-duty use of

(Ordinance No. BG2010 - 37)

City police officers in which the police officer is in his police uniform or using City equipment shall require the approval of an agreement with the Police Department and the permittee. The City shall be reimbursed the established service costs of contracted police officers, on-duty police officers or police cadets at the portion of the established service cost set out below. The Chief Financial Officer is authorized to determine an established service cost for each rank of police officer and police cadets and to modify those established service costs on an annual basis to account for cost of living increases.

- | | |
|--|-------------|
| <u>1. Private (for profit) and Post Secondary Education Institutions</u> | <u>100%</u> |
| <u>2. Non-profit organization and schools located in the City</u> | <u>50%</u> |
| <u>3. City sponsored parades/events (Veterans, Christmas and Martin Luther King)</u> | <u>0%</u> |

...

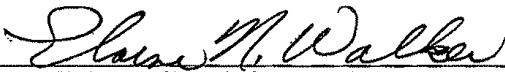
3. The provisions of this Ordinance are hereby declared to be severable, and if any section, phrase or provision shall for any reason be declared invalid, such declaration of invalidity shall not affect the validity of the remainder of this Ordinance.

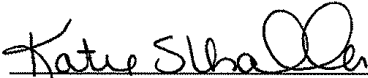
4. All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.

5. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on November 16, 2010, and given final reading on December 7, 2010, and said Ordinance shall be in full force and effect on January 1, 2011 and upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

(Ordinance No. BG2010 - 37)

ADOPTED: December 7, 2010

APPROVED: 
Mayor, Chairman of Board of Commissioners

ATTEST: 
City Clerk

SPONSORED BY: Kevin D. DeFebbo, City Manager, 11/03/2010, 10:30 a.m.

Appendix 3

PERSONNEL CHANGE FORM

CITY OF BOWLING GREEN

NAME (LAST, FIRST MIDDLE)
CURRENT TITLE
DEPARTMENT

EMPLOYEE NO:
NEW TITLE (IF CHANGED)
EFFECTIVE DATE

TYPE OF CHANGE (CHECK ONE)

- ☐ PAY INCREASE
 ☐ TRANSFER
 ☐ DEMOTION
 ☐ MATERNITY LEAVE
 ☐ RETURN FROM MATERNITY LEAVE
☐ RESIGNATION
 ☐ DISCIPLINARY ACTION
 ☐ TERMINATION
 ☐ INJURY LEAVE
 ☐ RETURN FROM INJURY LEAVE
☐ PROMOTION
 ☐ FMLA
 ☐ RETURN FROM FMLA
 ☐ OTHER _____

DESCRIBE REASON FOR CHANGE:

SALARY ADJUSTMENTS

(DO NOT INCLUDE SPECIAL ASSIGNMENT CERTIFICATION PAY IN THIS AMOUNT)	(DO NOT INCLUDE SPECIAL ASSIGNMENT CERTIFICATION PAY IN THIS AMOUNT)	SPECIAL ASSIGNMENT PAY / CERTIFICATION PAY ANNUAL AMOUNT
CURRENT GRADE	NEW GRADE	SPECIAL ASSIGNMENT PAY
CURRENT BASE SALARY	NEW BASE SALARY	FILL IN PAY
CURRENT HOURLY RATE	NEW HOURLY RATE	CERTIFICATION PAY

HUMAN RESOURCES USE (CALCULATION CHECK)

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TERMINATING EMPLOYMENT

LAST DAY WORKED _____ RECOMMENDED FOR REHIRE? YES NO
 PAY EMPLOYEE FOR ELIGIBLE ACCRUED LEAVE? YES NO
 HAS EMPLOYEE BEEN CLEARED OF PROPERTY RESPONSIBILITY? YES NO

COMMENTS

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DEPARTMENT HEAD APPROVAL DATE _____
 HR DIRECTOR APPROVAL DATE _____

CITY MANAGER APPROVAL (CLASSIFIED APPOINTMENTS, TERMINATIONS, AND PROMOTIONS)
 CITY MANAGER DATE _____

ANY NECESSARY SUPPORTING PAPERWORK SHOULD BE ATTACHED (LETTER OF RESIGNATION, RETURN FROM INJURY LEAVE STATEMENT ETC.)

DISTRIBUTION:
 WHITE COPY: PERSONNEL FILE
 PINK COPY: TO ORIGINATING DEPT. UPON COMPLETION
 YELLOW COPY: PAYROLL DIVISION
 GOLD COPY: RETAINED BY DEPT. UNTIL PINK RETURNED

PUBLIC SAFETY FILL-IN PAY DOCUMENTATION
PUT FORM AFTER SALARY HISTORY FORM UNTIL FILL-IN PAY ENDS

EMPLOYEE NAME _____

DEPARTMENT _____

EFFECTIVE DATE _____

Employee is to get minimum of pay grade for classification filling in for.

STARTING FILL IN PAY

FOR SERGEANT

When did officer achieve APO status? _____

If employee was promoted to APO prior to 7/1/03, APO pay is not removed when calculating fill-in pay. MPO pay is removed.

If assignment pay 7/1/03 or later, remove APO and/or MPO pay.

Make sure to return APO and/or MPO pay when employee goes off of fill-in pay.

FOR FAO

When did firefighter achieve FFII status? _____

If employee was promoted to FF/EMT II prior to 7/1/03, FFII pay is not removed when calculating fill-in pay. If assignment pay 7/1/03 or later, remove FFII pay.

Make sure to return FF II pay when employee goes off of fill-in pay.

FOR ASSISTANT FIRE CHIEF

Is the employee an EMT? _____

If employee is a Company Commander/EMT, the EMT assignment pay is dropped upon assignment to AFC.

FISCAL YEAR RAISES

When fill-in crosses fiscal years, make sure that fill-in amount is adjusted to at least keep the employee at the minimum rate of the classification.

Step increase is not applied while on fill in status.

ENDING FILL IN PAY

Were APO, MPO, FFII, or EMT pay removed when fill-in pay started? _____

If so, restart it with effective date of fill-in pay ending.

Did employee miss a step increase while on fill in? _____ If so, calculate the step increase and add it with effective date of fill-in pay ending.

PUBLIC SAFETY PROMOTION PAY DOCUMENTATION

EMPLOYEE NAME _____

DEPARTMENT _____

EFFECTIVE DATE _____

Employee is to get minimum of new pay grade

POLICE SERGEANT

Check APO/MPO status – when did employee achieve APO status?

Was employee was promoted to APO prior to 7/1/03? _____

If so, only MPO assignment pay is removed upon promotion

Did employee achieve APO or MPO assignment pay 7/1/03 or later? _____

Both assignment pays are removed upon promotion.

FIRE APPARATUS OPERATOR

Check Firefighter/EMT II status – when did employee achieve FFII status?

Was employee promoted to FF/EMT II prior to 7/1/03? _____ If so, the FFII pay is not removed upon promotion.

Did employee achieve FFII status 7/1/03 or later? _____

If so, assignment pay for FFII is removed upon promotion (EMT assignment pay is not removed).

ASSISTANT FIRE CHIEF

Is employee an EMT? _____

If employee is a Company Commander/EMT, the EMT assignment pay is dropped upon promotion to AFC.

COMMUNICATIONS CENTER

If Advanced Communications Dispatcher is promoted, the assignment pay of \$3,000 is removed from the base salary.

Since the pay grades overlap, need to review the employees salary before and after promotion and see if employee loses \$3,000 due to promotion.