

**City of Pinellas Park  
Subsequent Review Plan  
October 23, 2017**

This is a subsequent review of the Overtime audit performed by O.M.B., dated July 18, 2016. After reviewing the report and the workpapers, we developed a listing of items that we wanted to perform a subsequent review. A review encompasses a semi-quick exam of certain items indicated in the original audit report that were identified as potential issue(s). There were two issues: Police special assignment pay and Police shift differential pay.

**Review Plan:**

1. Review Munis in Human Resources and Payroll applications. Attempt to isolate the codes or pays associated with Police special assignment and shift differential pay.
2. Obtain a print out of all employees on shifts b and c and also shift differential pay.
3. Review the union agreements and obtain the definitions of special assignment and shift differential pay.
4. From the Police Chronos (time and attendance) system, obtain a list of everyone receiving special assignment and/or shift differential pay.
5. Randomly compare Officers receiving special or shift differential from Munis with the information received from the Police Chronos system. Note any exceptions in the workpapers. Note that this is done on 10/26/2017 as opposed to a specific audit period.
6. Summarize any findings and so note any conclusions.

**Definitions of Police special pay and shift differential pay:**

**Shift Pay (Page 26, Section 7):** Officers who are permanently (28 calendar days or more) beginning their work shift after 12 noon shall be paid an additional 5 percent (shift B). Officers who begin their work shift after 5 pm shall receive an additional 10 percent of their salaries (shift C). Note that most patrol Officers work a 12 hour work shift.

**Special Pay (Page 28, Section 10):** Employees performing duties in one of the assignments listed below shall receive assignment pay differential equal to five percent of his base pay, provided the assignment is for at least 28 consecutive days. Assignments are: CIS Detective, Vice Detective, Youth Services Officer, Professional Standards Officer, Crime Prevention Officer, Training Officer, Traffic Officer, K-9 Officer, and CRA Policing Unit.

**Conclusion:**

No exceptions were noted with respect to testing for Police special pay and/or shift differential pay. No further work or testing required regarding these two items at this time. In the future, periodic audit for these items is warranted.